

State of California

Assessed Valuation Annual Report

*As of September 1, 2000
For the Year Ended
June 30, 2001*



Kathleen Connell
California State Controller



KATHLEEN CONNELL
Controller of the State of California

August 2, 2002

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**

I am pleased to submit the *Assessed Valuation Annual Report* for the fiscal year ending June 30, 2001. This report is published to assist those responsible for county management and to further inform those interested in property taxation throughout California.

The information presented in this report was compiled from data submitted by each county assessor. This data has been supplemented with information from the California State Board of Equalization.

I wish to join the staff of the Division of Accounting and Reporting in thanking the county officials and the California State Board of Equalization, whose cooperation and hard work made this report possible.

Sincerely,

A handwritten signature in cursive script that reads "Kathleen Connell".

KATHLEEN CONNELL
California State Controller

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Introduction

The *Assessed Valuation Annual Report* as of September 1, 2000, represents the tax base of real property (land and improvements) and tangible personal property subject to property tax for the 2000-01 fiscal year. The fiscal year for property tax is July 1 to June 30. The valuation of property is determined by the county assessors and the California State Board of Equalization in keeping with provisions in the State Constitution, Article 13, Section 19, and Revenue and Taxation Code Sections 134, 135, 219, 401, and 531. The amount of assessed valuation attributable to property and the applicable exemptions is subject to constant change; adjustments made prior to September 1 are incorporated in this report.

Gross Assessed Valuation of Land, Improvements on Land, and Personal Property

The gross assessed valuation of land, improvements on land, and personal property totaled \$2.4 trillion. This was an increase of \$174.9 billion, or 7.80%, over the prior year. The largest individual increase, 12.70%, was incurred in personal property. Figure 1 presents a 10-year comparison.

Figure 1

Gross Assessed Valuation of Land, Improvements on Land, and Personal Property

(Amounts in thousands)

Fiscal Year	Land	Percentage Increase Over	Improvements	Percentage Increase Over	Personal Property	Percentage Increase (Decrease) From
		Prior Year		Prior Year		Prior Year
1991-92	\$ 638,066,555	9.38 %	\$ 995,937,798	7.47 %	\$ 104,271,703	4.37 %
1992-93	677,279,985	6.15	1,045,621,934	4.99	105,419,999	1.10
1993-94	700,522,195	3.43	1,073,781,652	2.69	108,649,816	3.06
1994-95	709,466,142	1.28	1,091,762,533	1.67	105,691,013	(2.72)
1995-96	717,737,194	1.17	1,094,780,663	0.28	110,197,291	4.26
1996-97	725,002,154	1.01	1,108,411,517	1.25	113,539,398	3.03
1997-98	743,908,147	2.61	1,136,089,539	2.50	124,700,555	9.83
1998-99	776,444,509	4.37	1,181,647,369	4.01	142,740,957	14.47
1999-00	837,873,461	7.91	1,267,566,210	7.27	137,876,573	(3.41)
2000-01	911,860,007	8.83	1,350,997,593	6.58	155,381,560	12.70

Total Assessed Valuation

The gross assessed valuation for the year ended June 30, 2001, was \$2.4 trillion. Exemptions amounted to \$99.3 billion, which resulted in a net assessed valuation of \$2.3 trillion. Exemptions are classified as homeowners' or all others. The homeowners' exemption is the exemption for the first \$7,000 of assessed value of an owner-occupied home. Other exemptions include those for veterans, churches, religious properties, colleges, schools other than colleges, hospitals, and charitable properties.

The net assessed valuation for the 2000-01 fiscal year increased 7.95% over the prior year. Over the past 10 years, net assessed valuation has increased by an average of 4.18% each year. Since the enactment of Proposition 13, locally assessed real property is appraised based on its value for the 1975-76 fiscal year and adjusted each year after 1975 by the change in the Consumer Price Index (CPI). Increases may not exceed 2% for each following fiscal year. Upon a change in ownership or upon completion of new construction, property is reappraised from the 1975-76 fiscal year to current full value as of the transaction date. Only the newly constructed portion of the property is reappraised. Thereafter, the assessed valuation continues to be increased annually by the change in the CPI, not to exceed 2%. Figure 2 presents a 10-year comparison.

Figure 2**Total Assessed Valuation**

(Amounts in thousands)

Fiscal Year	Gross Assessed Valuation	Exemptions	Net Assessed Valuation	Percentage Increase Over Prior Year
1991-92	\$ 1,738,276,056	\$ 68,423,625	\$ 1,669,852,431	8.06 %
1992-93	1,828,321,919	71,995,303	1,756,326,616	5.18
1993-94	1,882,953,663	77,466,463	1,805,487,200	2.80
1994-95	1,906,919,687	78,525,497	1,828,394,190	1.27
1995-96	1,922,715,148	82,231,996	1,840,483,152	0.66
1996-97	1,946,953,068	85,278,150	1,861,674,918	1.15
1997-98	2,004,698,241	89,861,896	1,914,836,345	2.86
1998-99	2,100,832,835	92,560,426	2,008,272,409	4.88
1999-00	2,243,316,243	95,103,901	2,148,212,342	6.97
2000-01	2,418,239,160	99,308,004	2,318,931,156	7.95

Secured, Unsecured, and State Assessed Valuation

The majority of real and personal property that is subject to property tax is assessed locally by county assessors. The greater part of this assessment, 90.63% of the net assessed valuation, is attributable to the secured roll. The secured roll consists of property on which the payment of tax is secured by a lien on real property.

The unsecured roll comprises 6.65% of the net assessed valuation. The unsecured roll consists of property on which, in the assessor's opinion, a lien on real property is not sufficient to secure the payment of taxes. Property on the unsecured roll is composed primarily of personal property, airplanes, boats, machinery, and equipment owned by business entities.

The remaining 2.72% of the net assessed valuation is assessed by the California State Board of Equalization and includes: pipelines, flumes, canals, ditches, and aqueducts lying within two or more counties; property owned or used by regulated railway, telegraph, or telephone companies; and

property owned by companies transmitting or selling gas or electricity within the state. Figure 3 presents a 10-year comparison.

Figure 3

Secured, Unsecured, and State Assessed Valuation

(Amounts in thousands)

Fiscal Year	Net Secured Valuation	Percent of Total Net Assessed Valuation	Net Unsecured Valuation	Percent of Total Net Assessed Valuation	State Assessed Valuation	Percent of Total Net Assessed Valuation
1991-92	\$ 1,482,774,507	88.80 %	\$ 113,149,661	6.77 %	\$ 73,928,262	4.43 %
1992-93	1,568,935,006	89.33	114,920,090	6.54	72,471,520	4.13
1993-94	1,620,382,755	89.75	116,429,123	6.45	68,675,321	3.80
1994-95	1,647,003,118	90.08	112,414,987	6.15	68,976,085	3.77
1995-96	1,656,656,267	90.01	115,005,035	6.25	68,821,850	3.74
1996-97	1,675,083,970	89.98	119,835,935	6.44	66,755,014	3.58
1997-98	1,719,254,532	89.79	126,928,316	6.63	68,653,497	3.58
1998-99	1,800,618,927	89.66	138,428,911	6.89	69,224,571	3.45
1999-00	1,936,545,171	90.15	143,256,082	6.67	68,411,089	3.18
2000-01	2,101,600,046	90.63	154,298,226	6.65	63,032,884	2.72

**Assessed Valuation of
Incorporated and
Unincorporated Areas**

For the 2000-01 fiscal year, 78.28% of the net assessed valuation was in the incorporated areas of the counties, and 21.72% was in the unincorporated areas. For both categories, the percentage increase over the prior year did not vary significantly from the total net assessed valuation percentages. Figure 4 presents a 10-year comparison.

Figure 4

Assessed Valuation of Incorporated and Unincorporated Areas

(Amounts in thousands)

Fiscal Year	Total Net Incorporated Area	Percent of Total Net Assessed Valuation	Percentage Increase Over Prior Year	Total Net Unincorporated Area	Percent of Total Net Assessed Valuation	Percentage Increase Over Prior Year
1991-92	\$ 1,268,584,644	75.97 %	9.33 %	\$ 401,267,786	24.03 %	4.26 %
1992-93	1,348,399,809	76.77	6.29	407,926,807	23.23	1.66
1993-94	1,393,271,887	77.17	3.33	412,215,313	22.83	1.05
1994-95	1,410,521,896	77.15	1.24	417,872,294	22.85	1.37
1995-96	1,413,718,846	76.81	0.23	426,764,305	23.19	2.13
1996-97	1,429,075,447	76.76	1.09	432,599,471	23.24	1.37
1997-98	1,470,701,056	76.81	2.91	444,135,289	23.19	2.67
1998-99	1,551,584,551	77.26	5.50	456,687,858	22.74	2.83
1999-00	1,666,237,982	77.56	7.39	481,974,359	22.44	5.54
2000-01	1,815,215,583	78.28	8.94	503,715,573	21.72	4.51

**Significant
Fluctuations in
Assessed Value**

No significant fluctuation in assessed valuation occurred in any counties for the 2000-01 fiscal year. There was no increase greater than 15% and there was no material decrease in assessed values.

Financial Section

Assessed Valuation Annual Report — Fiscal Year 2000-01
Summary of Assessed Valuation by County

Counties	Gross Total Assessed Valuation	-----Exemptions-----		Net Total Assessed Valuation
		Homeowners' *	All Others	
Alameda	\$ 114,921,465,668	\$ 1,690,244,750	\$ 2,885,546,622	\$ 110,345,674,296
Alpine	287,487,170	1,582,909	158,922	285,745,339
Amador	2,527,807,279	52,299,916	55,919,594	2,419,587,769
Butte	11,075,898,344	284,353,535	390,853,520	10,400,691,289
Calaveras	3,349,645,094	68,736,934	24,223,875	3,256,684,285
Colusa	1,774,953,757	23,520,171	17,459,154	1,733,974,432
Contra Costa	86,273,956,638	1,498,872,936	1,672,214,712	83,102,868,990
Del Norte	1,157,872,466	33,701,751	53,138,882	1,071,031,833
El Dorado	13,125,661,556	247,838,221	215,241,790	12,662,581,545
Fresno	35,552,447,205	793,697,054	652,575,898	34,106,174,253
Glenn	1,633,945,922	33,514,610	24,698,465	1,575,732,847
Humboldt	6,577,353,094	175,959,069	180,530,545	6,220,863,480
Imperial	6,164,028,510	118,421,443	70,644,571	5,974,962,496
Inyo	2,499,462,527	26,893,718	30,970,402	2,441,598,407
Kern	44,433,769,662	698,740,979	871,238,888	42,863,789,795
Kings	4,668,486,989	112,476,829	104,059,637	4,451,950,523
Lake	3,661,690,110	87,728,823	78,209,754	3,495,751,533
Lassen	1,524,221,596	39,597,231	58,360,199	1,426,264,166
Los Angeles	608,895,288,273	8,064,825,195	18,384,492,089	582,445,970,989
Madera	6,632,331,156	117,534,533	303,161,808	6,211,634,815
Marin	32,086,213,580	389,248,676	705,454,742	30,991,510,162
Mariposa	1,229,211,099	27,431,496	11,619,546	1,190,160,057
Mendocino	5,951,800,689	111,110,389	125,785,273	5,714,905,027
Merced	10,023,890,799	209,081,654	213,923,034	9,600,886,111
Modoc	734,525,359	16,248,281	7,369,723	710,907,355
Mono	2,268,817,565	15,076,633	9,818,226	2,243,922,706
Monterey	28,866,528,454	358,785,328	904,216,215	27,603,526,911
Napa	13,132,947,230	157,903,455	392,225,714	12,582,818,061
Nevada	8,291,288,620	160,660,433	106,234,079	8,024,394,108
Orange	232,682,231,342	3,217,236,506	3,951,305,326	225,513,689,510
Placer	25,240,532,191	401,872,074	607,338,375	24,231,321,742
Plumas	2,294,466,261	38,258,238	19,787,311	2,236,420,712
Riverside	91,508,825,382	1,630,318,830	1,849,181,301	88,029,325,251
Sacramento	67,242,114,562	1,557,630,005	2,241,456,212	63,443,028,345
San Benito	3,927,823,371	61,269,430	49,214,912	3,817,339,029
San Bernardino	85,421,504,114	1,582,587,319	2,178,810,611	81,660,106,184
San Diego	201,911,854,646	3,228,624,092	5,324,825,087	193,358,405,467
San Francisco	81,065,803,388	664,510,000	2,751,754,118	77,649,539,270
San Joaquin	30,546,601,143	624,233,533	983,928,746	28,938,438,864
San Luis Obispo	22,338,871,817	316,120,067	241,682,441	21,781,069,309
San Mateo	83,085,284,084	972,612,679	1,753,642,794	80,359,028,611
Santa Barbara	34,108,663,880	440,938,177	1,021,831,327	32,645,894,376
Santa Clara	182,341,308,806	2,010,723,472	6,452,055,081	173,878,530,253
Santa Cruz	20,105,559,527	295,380,283	376,130,557	19,434,048,687
Shasta	9,500,873,810	252,146,313	364,218,447	8,884,509,050
Sierra	417,083,772	5,969,492	3,873,206	407,241,074
Siskiyou	2,717,295,898	74,526,799	71,839,394	2,570,929,705
Solano	23,769,209,943	421,889,663	699,472,394	22,647,847,886
Sonoma	37,207,109,156	628,102,657	755,247,113	35,823,759,386
Stanislaus	21,610,000,450	526,277,847	607,929,723	20,475,792,880
Sutter	4,671,216,906	100,018,109	110,806,553	4,460,392,244
Tehama	2,846,477,067	87,522,934	56,813,756	2,702,140,377
Trinity	709,134,542	—	23,620,026	685,514,516
Tulare	16,075,320,828	366,534,832	279,877,294	15,428,908,702
Tuolumne	3,799,232,573	87,072,220	81,695,916	3,630,464,437
Ventura	58,289,043,604	917,568,808	1,146,462,185	56,225,012,611
Yolo	10,936,391,771	186,222,472	261,762,554	10,488,406,745
Yuba	2,546,329,022	62,622,443	116,219,147	2,367,487,432
Totals	\$ 2,418,239,160,267	\$ 36,374,876,246	\$ 62,933,127,786	\$ 2,318,931,156,235

* Local agencies are reimbursed by the State for the loss of property tax revenue occasioned by the homeowners' exemption.

Assessed Valuation Annual Report — Fiscal Year 2000-01
Detailed Statement of Assessed Valuation
Alameda County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 31,167,594,967	\$ 3,168,028,672	\$ 34,335,623,639	\$ 31,745,845,820	8.16
Improvements	62,068,301,644	4,979,213,953	67,047,515,597	60,160,825,187	11.45
Personal Property	1,338,668,656	44,481,023	1,383,149,679	1,326,603,758	4.26
Total Secured Valuation	94,574,565,267	8,191,723,648	102,766,288,915	93,233,274,765	10.22
Exemptions :					
Homeowners'	1,506,678,512	182,259,638	1,688,938,150	1,666,578,156	1.34
All Other	2,668,309,776	92,543,887	2,760,853,663	2,633,849,336	4.82
Net Secured Valuation	90,399,576,979	7,916,920,123	98,316,497,102	88,932,847,273	10.55
Unsecured Roll					
Land	355,252,684	26,211,163	381,463,847	392,367,402	(2.78)
Improvements	2,869,964,392	104,128,624	2,974,093,016	3,017,425,054	(1.44)
Personal Property	5,783,715,734	107,294,482	5,891,010,216	5,330,652,392	10.51
Total Unsecured Valuation	9,008,932,810	237,634,269	9,246,567,079	8,740,444,848	5.79
Exemptions :					
Homeowners'	1,251,100	55,500	1,306,600	1,208,800	8.09
All Other	106,707,909	17,985,050	124,692,959	112,688,195	10.65
Net Unsecured Valuation	8,900,973,801	219,593,719	9,120,567,520	8,626,547,853	5.73
Total Net Secured and Unsecured Valuation	99,300,550,780	8,136,513,842	107,437,064,622	97,559,395,126	10.12
State Assessed					
Land	100,708,260	188,024,707	288,732,967	260,878,194	10.68
Improvements	30,308,879	1,432,187,341	1,462,496,220	2,274,612,359	(35.70)
Personal Property	17,747,720	1,139,632,767	1,157,380,487	440,426,531	100.00
Total State Assessed Valuation	148,764,859	2,759,844,815	2,908,609,674	2,975,917,084	(2.26)
Grand Total State and County Assessed Valuation	\$ 99,449,315,639	\$ 10,896,358,657	\$ 110,345,674,296	\$ 100,535,312,210	9.76

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Alpine County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ —	\$ 95,683,651	\$ 95,683,651	\$ 86,151,703	11.06
Improvements	—	150,908,541	150,908,541	133,031,762	13.44
Personal Property	—	3,435,157	3,435,157	3,557,429	(3.44)
Total Secured Valuation	—	250,027,349	250,027,349	222,740,894	12.25
Exemptions :					
Homeowners'	—	1,257,200	1,257,200	1,321,600	(4.87)
All Other	—	151,922	151,922	286,855	(47.04)
Net Secured Valuation	—	248,618,227	248,618,227	221,132,439	12.43
Unsecured Roll					
Land	—	6,160,048	6,160,048	6,179,338	(0.31)
Improvements	—	14,619,739	14,619,739	14,529,901	0.62
Personal Property	—	2,811,610	2,811,610	3,128,664	(10.13)
Total Unsecured Valuation	—	23,591,397	23,591,397	23,837,903	(1.03)
Exemptions :					
Homeowners'	—	325,709	325,709	7,000	100.00
All Other	—	7,000	7,000	306,293	(97.71)
Net Unsecured Valuation	—	23,258,688	23,258,688	23,524,610	(1.13)
Total Net Secured and Unsecured Valuation	—	271,876,915	271,876,915	244,657,049	11.13
State Assessed					
Land	—	2,490,890	2,490,890	4,372,343	(43.03)
Improvements	—	10,110,280	10,110,280	12,930,072	(21.81)
Personal Property	—	1,267,254	1,267,254	2,091,722	(39.42)
Total State Assessed Valuation	—	13,868,424	13,868,424	19,394,137	(28.49)
Grand Total State and County Assessed Valuation	\$ —	\$ 285,745,339	\$ 285,745,339	\$ 264,051,186	8.22

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Amador County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 184,825,924	\$ 619,407,390	\$ 804,233,314	\$ 766,944,683	4.86
Improvements	394,592,133	1,083,494,814	1,478,086,947	1,348,703,306	9.59
Personal Property	—	—	—	21,577,679	(100.00)
Total Secured Valuation	579,418,057	1,702,902,204	2,282,320,261	2,137,225,668	6.79
Exemptions :					
Homeowners'	13,034,255	39,265,661	52,299,916	52,336,430	(0.07)
All Other	34,529,548	13,900,816	48,430,364	23,421,501	100.00
Net Secured Valuation	531,854,254	1,649,735,727	2,181,589,981	2,061,467,737	5.83
Unsecured Roll					
Land	138,810	4,389,854	4,528,664	4,652,908	(2.67)
Improvements	17,643,671	63,919,672	81,563,343	33,831,957	100.00
Personal Property	—	—	—	48,630,628	(100.00)
Total Unsecured Valuation	17,782,481	68,309,526	86,092,007	87,115,493	(1.17)
Exemptions :					
Homeowners'	—	—	—	—	—
All Other	24,986	7,464,244	7,489,230	14,049,609	(46.69)
Net Unsecured Valuation	17,757,495	60,845,282	78,602,777	73,065,884	7.58
Total Net Secured and Unsecured Valuation	549,611,749	1,710,581,009	2,260,192,758	2,134,533,621	5.89
State Assessed					
Land	54,508	11,239,518	11,294,026	11,665,648	(3.19)
Improvements	2,162	144,863,507	144,865,669	167,052,643	(13.28)
Personal Property	1,238	3,234,078	3,235,316	3,687,848	(12.27)
Total State Assessed Valuation	57,908	159,337,103	159,395,011	182,406,139	(12.62)
Grand Total State and County Assessed Valuation	\$ 549,669,657	\$ 1,869,918,112	\$ 2,419,587,769	\$ 2,316,939,760	4.43

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Butte County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 1,536,149,710	\$ 1,966,877,248	\$ 3,503,026,958	\$ 3,357,347,980	4.34
Improvements	3,306,317,762	2,748,597,227	6,054,914,989	5,906,650,156	2.51
Personal Property	133,823,530	202,484,795	336,308,325	179,544,289	87.31
Total Secured Valuation	4,976,291,002	4,917,959,270	9,894,250,272	9,443,542,425	4.77
Exemptions :					
Homeowners'	122,974,523	161,059,388	284,033,911	282,853,934	0.42
All Other	339,239,713	46,966,972	386,206,685	393,693,177	(1.90)
Net Secured Valuation	4,514,076,766	4,709,932,910	9,224,009,676	8,766,995,314	5.21
Unsecured Roll					
Land	12,539,988	7,574,107	20,114,095	21,037,099	(4.39)
Improvements	220,669,326	50,792,293	271,461,619	249,516,916	8.79
Personal Property	195,166,397	90,254,230	285,420,627	265,412,197	7.54
Total Unsecured Valuation	428,375,711	148,620,630	576,996,341	535,966,212	7.66
Exemptions :					
Homeowners'	144,797	174,827	319,624	362,861	(11.92)
All Other	3,459,698	1,187,137	4,646,835	12,429,838	(62.62)
Net Unsecured Valuation	424,771,216	147,258,666	572,029,882	523,173,513	9.34
Total Net Secured and Unsecured Valuation	4,938,847,982	4,857,191,576	9,796,039,558	9,290,168,827	5.45
State Assessed					
Land	5,102,947	25,192,965	30,295,912	31,790,322	(4.70)
Improvements	2,808,334	494,612,461	497,420,795	621,508,092	(19.97)
Personal Property	409,920	76,525,104	76,935,024	14,780,860	100.00
Total State Assessed Valuation	8,321,201	596,330,530	604,651,731	668,079,274	(9.49)
Grand Total State and County Assessed Valuation	\$ 4,947,169,183	\$ 5,453,522,106	\$ 10,400,691,289	\$ 9,958,248,101	4.44

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Calaveras County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 76,703,490	\$ 1,024,557,125	\$ 1,101,260,615	\$ 1,024,443,710	7.50
Improvements	126,574,534	1,938,772,746	2,065,347,280	1,959,019,557	5.43
Personal Property	3,104,541	19,817,558	22,922,099	20,836,385	10.01
Total Secured Valuation	206,382,565	2,983,147,429	3,189,529,994	3,004,299,652	6.17
Exemptions :					
Homeowners'	4,502,287	64,227,647	68,729,934	67,609,927	1.66
All Other	3,502,232	20,163,019	23,665,251	25,698,879	(7.91)
Net Secured Valuation	198,378,046	2,898,756,763	3,097,134,809	2,910,990,846	6.39
Unsecured Roll					
Land	385,712	3,731,966	4,117,678	5,276,712	(21.97)
Improvements	1,416,564	12,252,725	13,669,289	12,783,913	6.93
Personal Property	7,116,938	43,186,531	50,303,469	48,523,218	3.67
Total Unsecured Valuation	8,919,214	59,171,222	68,090,436	66,583,843	2.26
Exemptions :					
Homeowners'	—	7,000	7,000	—	—
All Other	4,250	554,374	558,624	1,329,424	(57.98)
Net Unsecured Valuation	8,914,964	58,609,848	67,524,812	65,254,419	3.48
Total Net Secured and Unsecured Valuation	207,293,010	2,957,366,611	3,164,659,621	2,976,245,265	6.33
State Assessed					
Land	—	6,086,544	6,086,544	5,412,207	12.46
Improvements	—	66,519,271	66,519,271	97,186,883	(31.56)
Personal Property	—	19,418,849	19,418,849	1,235,935	100.00
Total State Assessed Valuation	—	92,024,664	92,024,664	103,835,025	(11.37)
Grand Total State and County Assessed Valuation	\$ 207,293,010	\$ 3,049,391,275	\$ 3,256,684,285	\$ 3,080,080,290	5.73

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Colusa County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 73,928,899	\$ 628,166,022	\$ 702,094,921	\$ 694,329,781	1.12
Improvements	269,082,724	453,797,705	722,880,429	671,308,272	7.68
Personal Property	6,128,912	63,652,899	69,781,811	91,619,031	(23.83)
Total Secured Valuation	349,140,535	1,145,616,626	1,494,757,161	1,457,257,084	2.57
Exemptions :					
Homeowners'	11,128,110	12,302,083	23,430,193	23,570,233	(0.59)
All Other	5,791,531	2,339,576	8,131,107	7,890,315	3.05
Net Secured Valuation	332,220,894	1,130,974,967	1,463,195,861	1,425,796,536	2.62
Unsecured Roll					
Land	1,114,077	1,324,496	2,438,573	2,406,544	1.33
Improvements	10,426,459	48,894,299	59,320,758	61,056,845	(2.84)
Personal Property	19,832,821	56,200,929	76,033,750	85,866,133	(11.45)
Total Unsecured Valuation	31,373,357	106,419,724	137,793,081	149,329,522	(7.73)
Exemptions :					
Homeowners'	7,000	82,978	89,978	89,861	0.13
All Other	8,589,854	738,193	9,328,047	9,490,058	(1.71)
Net Unsecured Valuation	22,776,503	105,598,553	128,375,056	139,749,603	(8.14)
Total Net Secured and Unsecured Valuation	354,997,397	1,236,573,520	1,591,570,917	1,565,546,139	1.66
State Assessed					
Land	413,684	7,097,778	7,511,462	7,509,255	0.03
Improvements	18,447	127,461,351	127,479,798	144,815,859	(11.97)
Personal Property	27,039	7,385,216	7,412,255	8,063,912	(8.08)
Total State Assessed Valuation	459,170	141,944,345	142,403,515	160,389,026	(11.21)
Grand Total State and County Assessed Valuation	\$ 355,456,567	\$ 1,378,517,865	\$ 1,733,974,432	\$ 1,725,935,165	0.47

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Contra Costa County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 23,288,702,159	\$ 6,288,426,357	\$ 29,577,128,516	\$ 27,103,380,712	9.13
Improvements	39,185,099,035	11,126,953,629	50,312,052,664	46,146,589,070	9.03
Personal Property	498,250,108	249,635,818	747,885,926	693,767,743	7.80
Total Secured Valuation	62,972,051,302	17,665,015,804	80,637,067,106	73,943,737,525	9.05
Exemptions :					
Homeowners'	1,250,947,223	247,384,468	1,498,331,691	1,475,245,030	1.56
All Other	1,521,823,131	115,843,374	1,637,666,505	1,624,131,539	0.83
Net Secured Valuation	60,199,280,948	17,301,787,962	77,501,068,910	70,844,360,956	9.40
Unsecured Roll					
Land	121,641,905	47,623,223	169,265,128	169,266,532	—
Improvements	1,043,833,304	394,417,383	1,438,250,687	1,303,337,194	10.35
Personal Property	1,593,865,307	257,261,466	1,851,126,773	1,586,020,588	16.72
Total Unsecured Valuation	2,759,340,516	699,302,072	3,458,642,588	3,058,624,314	13.08
Exemptions :					
Homeowners'	333,855	207,390	541,245	566,685	(4.49)
All Other	31,509,912	3,038,295	34,548,207	58,795,485	(41.24)
Net Unsecured Valuation	2,727,496,749	696,056,387	3,423,553,136	2,999,262,144	14.15
Total Net Secured and Unsecured Valuation	62,926,777,697	17,997,844,349	80,924,622,046	73,843,623,100	9.59
State Assessed					
Land	31,485,121	230,080,636	261,565,757	284,747,792	(8.14)
Improvements	11,398,949	1,568,290,609	1,579,689,558	2,476,447,891	(36.21)
Personal Property	5,905,352	331,086,277	336,991,629	215,109,327	56.66
Total State Assessed Valuation	48,789,422	2,129,457,522	2,178,246,944	2,976,305,010	(26.81)
Grand Total State and County Assessed Valuation	\$ 62,975,567,119	\$ 20,127,301,871	\$ 83,102,868,990	\$ 76,819,928,110	8.18

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Del Norte County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 56,766,191	\$ 347,195,184	\$ 403,961,375	\$ 374,709,790	7.81
Improvements	122,442,834	512,952,300	635,395,134	604,605,084	5.09
Personal Property	6,420,575	25,253,983	31,674,558	32,690,634	(3.11)
Total Secured Valuation	185,629,600	885,401,467	1,071,031,067	1,012,005,508	5.83
Exemptions :					
Homeowners'	3,335,931	30,365,820	33,701,751	34,233,980	(1.55)
All Other	4,037,298	46,977,727	51,015,025	50,857,809	0.31
Net Secured Valuation	178,256,371	808,057,920	986,314,291	926,913,719	6.41
Unsecured Roll					
Land	1,368,249	6,567,740	7,935,989	7,663,086	3.56
Improvements	4,571,131	9,201,311	13,772,442	14,294,856	(3.65)
Personal Property	7,182,249	15,038,756	22,221,005	21,552,729	3.10
Total Unsecured Valuation	13,121,629	30,807,807	43,929,436	43,510,671	0.96
Exemptions :					
Homeowners'	—	—	—	—	—
All Other	1,427,320	696,537	2,123,857	1,731,174	22.68
Net Unsecured Valuation	11,694,309	30,111,270	41,805,579	41,779,497	0.06
Total Net Secured and Unsecured Valuation	189,950,680	838,169,190	1,028,119,870	968,693,216	6.13
State Assessed					
Land	—	1,161,323	1,161,323	1,161,323	—
Improvements	10,759	31,840,484	31,851,243	34,747,326	(8.33)
Personal Property	—	9,899,397	9,899,397	10,213,273	(3.07)
Total State Assessed Valuation	10,759	42,901,204	42,911,963	46,121,922	(6.96)
Grand Total State and County Assessed Valuation	\$ 189,961,439	\$ 881,070,394	\$ 1,071,031,833	\$ 1,014,815,138	5.54

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
El Dorado County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 672,488,079	\$ 3,411,314,894	\$ 4,083,802,973	\$ 3,829,662,591	6.64
Improvements	1,966,392,649	6,336,419,048	8,302,811,697	7,762,792,788	6.96
Personal Property	45,928,513	102,164,211	148,092,724	128,320,585	15.41
Total Secured Valuation	2,684,809,241	9,849,898,153	12,534,707,394	11,720,775,964	6.94
Exemptions :					
Homeowners'	32,003,268	215,785,953	247,789,221	244,369,255	1.40
All Other	106,953,570	106,027,594	212,981,164	138,904,020	53.33
Net Secured Valuation	2,545,852,403	9,528,084,606	12,073,937,009	11,337,502,689	6.50
Unsecured Roll					
Land	2,575,312	10,849,916	13,425,228	12,811,524	4.79
Improvements	33,988,877	47,600,219	81,589,096	73,841,633	10.49
Personal Property	78,655,387	182,704,602	261,359,989	231,257,142	13.02
Total Unsecured Valuation	115,219,576	241,154,737	356,374,313	317,910,299	12.10
Exemptions :					
Homeowners'	—	49,000	49,000	49,000	—
All Other	271,119	1,989,507	2,260,626	1,698,272	33.11
Net Unsecured Valuation	114,948,457	239,116,230	354,064,687	316,163,027	11.99
Total Net Secured and Unsecured Valuation	2,660,800,860	9,767,200,836	12,428,001,696	11,653,665,716	6.64
State Assessed					
Land	368,819	7,394,057	7,762,876	10,918,460	(28.90)
Improvements	6,925	193,121,676	193,128,601	275,128,407	(29.80)
Personal Property	3,964	33,684,408	33,688,372	9,450,862	100.00
Total State Assessed Valuation	379,708	234,200,141	234,579,849	295,497,729	(20.62)
Grand Total State and County Assessed Valuation	\$ 2,661,180,568	\$ 10,001,400,977	\$ 12,662,581,545	\$ 11,949,163,445	5.97

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Fresno County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 5,931,143,897	\$ 3,773,736,672	\$ 9,704,880,569	\$ 9,376,599,822	3.50
Improvements	14,846,062,466	5,575,082,781	20,421,145,247	19,644,772,872	3.95
Personal Property	611,291,282	471,704,186	1,082,995,468	1,047,197,206	3.42
Total Secured Valuation	21,388,497,645	9,820,523,639	31,209,021,284	30,068,569,900	3.79
Exemptions :					
Homeowners'	594,400,716	199,044,088	793,444,804	783,597,172	1.26
All Other	566,951,333	65,383,138	632,334,471	743,882,932	(15.00)
Net Secured Valuation	20,227,145,596	9,556,096,413	29,783,242,009	28,541,089,796	4.35
Unsecured Roll					
Land	44,582,507	14,611,943	59,194,450	68,329,008	(13.37)
Improvements	454,858,881	221,378,598	676,237,479	679,350,601	(0.46)
Personal Property	917,216,517	448,397,370	1,365,613,887	1,283,538,645	6.39
Total Unsecured Valuation	1,416,657,905	684,387,911	2,101,045,816	2,031,218,254	3.44
Exemptions :					
Homeowners'	7,000	245,250	252,250	232,341	8.57
All Other	16,194,663	4,046,764	20,241,427	41,351,329	(51.05)
Net Unsecured Valuation	1,400,456,242	680,095,897	2,080,552,139	1,989,634,584	4.57
Total Net Secured and Unsecured Valuation	21,627,601,838	10,236,192,310	31,863,794,148	30,530,724,380	4.37
State Assessed					
Land	17,592,838	135,196,361	152,789,199	148,702,222	2.75
Improvements	4,920,081	1,877,687,211	1,882,607,292	2,257,504,584	(16.61)
Personal Property	2,201,088	204,782,526	206,983,614	83,586,472	100.00
Total State Assessed Valuation	24,714,007	2,217,666,098	2,242,380,105	2,489,793,278	(9.94)
Grand Total State and County Assessed Valuation	\$ 21,652,315,845	\$ 12,453,858,408	\$ 34,106,174,253	\$ 33,020,517,658	3.29

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Glenn County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 92,886,942	\$ 536,488,321	\$ 629,375,263	\$ 619,992,582	1.51
Improvements	261,826,367	446,947,791	708,774,158	679,048,494	4.38
Personal Property	13,487,615	115,325,086	128,812,701	116,652,327	10.42
Total Secured Valuation	368,200,924	1,098,761,198	1,466,962,122	1,415,693,403	3.62
Exemptions :					
Homeowners'	15,281,562	18,219,048	33,500,610	33,858,416	(1.06)
All Other	17,409,596	6,844,479	24,254,075	23,596,834	2.79
Net Secured Valuation	335,509,766	1,073,697,671	1,409,207,437	1,358,238,153	3.75
Unsecured Roll					
Land	1,085,673	774,442	1,860,115	1,842,606	0.95
Improvements	4,237,370	2,594,230	6,831,600	7,347,458	(7.02)
Personal Property	16,507,045	36,997,565	53,504,610	45,793,099	16.84
Total Unsecured Valuation	21,830,088	40,366,237	62,196,325	54,983,163	13.12
Exemptions :					
Homeowners'	—	14,000	14,000	14,000	—
All Other	293,351	151,039	444,390	314,500	41.30
Net Unsecured Valuation	21,536,737	40,201,198	61,737,935	54,654,663	12.96
Total Net Secured and Unsecured Valuation	357,046,503	1,113,898,869	1,470,945,372	1,412,892,816	4.11
State Assessed					
Land	1,672,309	4,149,906	5,822,215	5,892,302	(1.19)
Improvements	16,778	92,687,471	92,704,249	103,795,244	(10.69)
Personal Property	22,538	6,238,473	6,261,011	4,869,078	28.59
Total State Assessed Valuation	1,711,625	103,075,850	104,787,475	114,556,624	(8.53)
Grand Total State and County Assessed Valuation	\$ 358,758,128	\$ 1,216,974,719	\$ 1,575,732,847	\$ 1,527,449,440	3.16

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Humboldt County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 722,595,089	\$ 1,439,996,220	\$ 2,162,591,309	\$ 2,063,204,415	4.82
Improvements	1,659,676,231	2,011,537,658	3,671,213,889	3,682,876,069	(0.32)
Personal Property	60,539,782	106,316,618	166,856,400	212,116,433	(21.34)
Total Secured Valuation	2,442,811,102	3,557,850,496	6,000,661,598	5,958,196,917	0.71
Exemptions :					
Homeowners'	70,268,597	105,251,503	175,520,100	176,902,494	(0.78)
All Other	122,721,188	55,978,853	178,700,041	184,784,218	(3.29)
Net Secured Valuation	2,249,821,317	3,396,620,140	5,646,441,457	5,596,510,205	0.89
Unsecured Roll					
Land	6,993,760	10,086,086	17,079,846	18,716,607	(8.74)
Improvements	75,256,920	59,324,141	134,581,061	174,706,469	(22.97)
Personal Property	102,294,131	119,345,551	221,639,682	245,497,700	(9.72)
Total Unsecured Valuation	184,544,811	188,755,778	373,300,589	438,920,776	(14.95)
Exemptions :					
Homeowners'	40,464	398,505	438,969	538,550	(18.49)
All Other	1,428,976	401,528	1,830,504	3,394,351	(46.07)
Net Unsecured Valuation	183,075,371	187,955,745	371,031,116	434,987,875	(14.70)
Total Net Secured and Unsecured Valuation	2,432,896,688	3,584,575,885	6,017,472,573	6,031,498,080	(0.23)
State Assessed					
Land	2,717,063	7,021,812	9,738,875	9,545,144	2.03
Improvements	—	180,019,117	180,019,117	217,135,946	(17.09)
Personal Property	—	13,632,915	13,632,915	8,592,888	58.65
Total State Assessed Valuation	2,717,063	200,673,844	203,390,907	235,273,978	(13.55)
Grand Total State and County Assessed Valuation	\$ 2,435,613,751	\$ 3,785,249,729	\$ 6,220,863,480	\$ 6,266,772,058	(0.73)

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Imperial County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 747,129,822	\$ 1,436,458,588	\$ 2,183,588,410	\$ 2,144,863,640	1.81
Improvements	1,858,313,821	967,680,588	2,825,994,409	2,755,490,221	2.56
Personal Property	48,320,351	139,468,009	187,788,360	191,382,880	(1.88)
Total Secured Valuation	2,653,763,994	2,543,607,185	5,197,371,179	5,091,736,741	2.07
Exemptions :					
Homeowners'	90,545,099	27,814,542	118,359,641	117,715,102	0.55
All Other	62,658,908	5,916,149	68,575,057	58,555,217	17.11
Net Secured Valuation	2,500,559,987	2,509,876,494	5,010,436,481	4,915,466,422	1.93
Unsecured Roll					
Land	19,552,132	16,179,045	35,731,177	26,456,719	35.06
Improvements	44,907,240	366,179,969	411,087,209	262,791,067	56.43
Personal Property	179,659,657	156,577,018	336,236,675	341,630,898	(1.58)
Total Unsecured Valuation	244,119,029	538,936,032	783,055,061	630,878,684	24.12
Exemptions :					
Homeowners'	10,463	51,339	61,802	72,098	(14.28)
All Other	1,512,637	556,877	2,069,514	1,674,060	23.62
Net Unsecured Valuation	242,595,929	538,327,816	780,923,745	629,132,526	24.13
Total Net Secured and Unsecured Valuation	2,743,155,916	3,048,204,310	5,791,360,226	5,544,598,948	4.45
State Assessed					
Land	5,744,146	17,279,485	23,023,631	24,473,599	(5.92)
Improvements	503,402	133,032,510	133,535,912	162,923,402	(18.04)
Personal Property	192,842	26,849,885	27,042,727	11,911,313	100.00
Total State Assessed Valuation	6,440,390	177,161,880	183,602,270	199,308,314	(7.88)
Grand Total State and County Assessed Valuation	\$ 2,749,596,306	\$ 3,225,366,190	\$ 5,974,962,496	\$ 5,743,907,262	4.02

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Inyo County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 105,756,759	\$ 1,033,446,881	\$ 1,139,203,640	\$ 1,251,756,583	(8.99)
Improvements	138,268,991	477,511,950	615,780,941	1,019,288,501	(39.59)
Personal Property	7,616,600	27,551,608	35,168,208	43,098,900	(18.40)
Total Secured Valuation	251,642,350	1,538,510,439	1,790,152,789	2,314,143,984	(22.64)
Exemptions :					
Homeowners'	3,808,237	23,085,481	26,893,718	26,804,725	0.33
All Other	8,419,494	22,458,148	30,877,642	27,660,348	11.63
Net Secured Valuation	239,414,619	1,492,966,810	1,732,381,429	2,259,678,911	(23.34)
Unsecured Roll					
Land	122,400	155,547,072	155,669,472	4,213,661	100.00
Improvements	1,867,232	420,598,617	422,465,849	25,384,804	100.00
Personal Property	9,205,210	42,863,502	52,068,712	39,687,943	31.20
Total Unsecured Valuation	11,194,842	619,009,191	630,204,033	69,286,408	100.00
Exemptions :					
Homeowners'	—	—	—	—	—
All Other	34,208	58,552	92,760	452,798	(79.51)
Net Unsecured Valuation	11,160,634	618,950,639	630,111,273	68,833,610	100.00
Total Net Secured and Unsecured Valuation	250,575,253	2,111,917,449	2,362,492,702	2,328,512,521	1.46
State Assessed					
Land	—	11,350,658	11,350,658	11,289,663	0.54
Improvements	—	60,880,919	60,880,919	74,485,592	(18.26)
Personal Property	—	6,874,128	6,874,128	6,458,034	6.44
Total State Assessed Valuation	—	79,105,705	79,105,705	92,233,289	(14.23)
Grand Total State and County Assessed Valuation	\$ 250,575,253	\$ 2,191,023,154	\$ 2,441,598,407	\$ 2,420,745,810	0.86

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Kern County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 3,518,479,321	\$ 16,080,543,161	\$ 19,599,022,482	\$ 17,985,536,883	8.97
Improvements	10,062,339,498	10,336,703,463	20,399,042,961	19,725,743,144	3.41
Personal Property	296,818,727	417,249,924	714,068,651	547,238,325	30.49
Total Secured Valuation	13,877,637,546	26,834,496,548	40,712,134,094	38,258,518,352	6.41
Exemptions :					
Homeowners'	405,851,036	291,860,783	697,711,819	696,773,055	0.13
All Other	703,687,516	160,191,944	863,879,460	807,593,406	6.97
Net Secured Valuation	12,768,098,994	26,382,443,821	39,150,542,815	36,754,151,891	6.52
Unsecured Roll					
Land	12,611,801	61,716,569	74,328,370	76,659,542	(3.04)
Improvements	176,988,868	677,159,627	854,148,495	873,178,358	(2.18)
Personal Property	461,053,267	742,080,406	1,203,133,673	1,183,548,861	1.65
Total Unsecured Valuation	650,653,936	1,480,956,602	2,131,610,538	2,133,386,761	(0.08)
Exemptions :					
Homeowners'	23,440	1,005,720	1,029,160	1,046,984	(1.70)
All Other	2,277,270	5,082,158	7,359,428	6,488,834	13.42
Net Unsecured Valuation	648,353,226	1,474,868,724	2,123,221,950	2,125,850,943	(0.12)
Total Net Secured and Unsecured Valuation	13,416,452,220	27,857,312,545	41,273,764,765	38,880,002,834	6.16
State Assessed					
Land	18,591,012	92,139,750	110,730,762	106,728,712	3.75
Improvements	5,227,673	1,192,742,419	1,197,970,092	1,451,744,318	(17.48)
Personal Property	2,670,710	278,653,466	281,324,176	65,222,259	100.00
Total State Assessed Valuation	26,489,395	1,563,535,635	1,590,025,030	1,623,695,289	(2.07)
Grand Total State and County Assessed Valuation	\$ 13,442,941,615	\$ 29,420,848,180	\$ 42,863,789,795	\$ 40,503,698,123	5.83

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Kings County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 609,768,716	\$ 664,826,978	\$ 1,274,595,694	\$ 1,185,030,494	7.56
Improvements	1,855,498,724	953,946,984	2,809,445,708	2,707,971,538	3.75
Personal Property	75,650,980	137,820,418	213,471,398	199,327,571	7.10
Total Secured Valuation	2,540,918,420	1,756,594,380	4,297,512,800	4,092,329,603	5.01
Exemptions :					
Homeowners'	85,067,059	27,300,146	112,367,205	109,129,137	2.97
All Other	89,662,609	11,800,283	101,462,892	117,515,110	(13.66)
Net Secured Valuation	2,366,188,752	1,717,493,951	4,083,682,703	3,865,685,356	5.64
Unsecured Roll					
Land	5,065,712	6,476,217	11,541,929	14,410,616	(19.91)
Improvements	32,123,195	25,248,847	57,372,042	53,754,259	6.73
Personal Property	50,744,511	62,381,146	113,125,657	104,499,793	8.25
Total Unsecured Valuation	87,933,418	94,106,210	182,039,628	172,664,668	5.43
Exemptions :					
Homeowners'	—	109,624	109,624	102,533	6.92
All Other	2,113,497	483,248	2,596,745	3,090,725	(15.98)
Net Unsecured Valuation	85,819,921	93,513,338	179,333,259	169,471,410	5.82
Total Net Secured and Unsecured Valuation	2,452,008,673	1,811,007,289	4,263,015,962	4,035,156,766	5.65
State Assessed					
Land	2,987,677	6,091,297	9,078,974	8,703,468	4.31
Improvements	520,789	144,844,419	145,365,208	196,958,158	(26.19)
Personal Property	261,182	34,229,197	34,490,379	3,239,250	100.00
Total State Assessed Valuation	3,769,648	185,164,913	188,934,561	208,900,876	(9.56)
Grand Total State and County Assessed Valuation	\$ 2,455,778,321	\$ 1,996,172,202	\$ 4,451,950,523	\$ 4,244,057,642	4.90

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Lake County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 251,117,956	\$ 1,058,597,106	\$ 1,309,715,062	\$ 1,237,003,063	5.88
Improvements	443,383,938	1,516,494,342	1,959,878,280	1,864,175,379	5.13
Personal Property	14,543,386	61,068,683	75,612,069	51,745,441	46.12
Total Secured Valuation	709,045,280	2,636,160,131	3,345,205,411	3,152,923,883	6.10
Exemptions :					
Homeowners'	23,864,431	63,727,299	87,591,730	88,285,519	(0.79)
All Other	24,696,690	52,178,164	76,874,854	54,664,524	40.63
Net Secured Valuation	660,484,159	2,520,254,668	3,180,738,827	3,009,973,840	5.67
Unsecured Roll					
Land	5,576,621	33,124,721	38,701,342	48,035,479	(19.43)
Improvements	12,420,973	103,570,972	115,991,945	86,444,305	34.18
Personal Property	22,511,850	47,872,060	70,383,910	64,248,411	9.55
Total Unsecured Valuation	40,509,444	184,567,753	225,077,197	198,728,195	13.26
Exemptions :					
Homeowners'	13,756	123,337	137,093	124,516	10.10
All Other	1,065,375	269,525	1,334,900	1,107,200	20.57
Net Unsecured Valuation	39,430,313	184,174,891	223,605,204	197,496,479	13.22
Total Net Secured and Unsecured Valuation	699,914,472	2,704,429,559	3,404,344,031	3,207,470,319	6.14
State Assessed					
Land	202,350	9,420,999	9,623,349	9,623,349	—
Improvements	—	57,114,677	57,114,677	185,583,137	(69.22)
Personal Property	—	24,669,476	24,669,476	5,988,578	100.00
Total State Assessed Valuation	202,350	91,205,152	91,407,502	201,195,064	(54.57)
Grand Total State and County Assessed Valuation	\$ 700,116,822	\$ 2,795,634,711	\$ 3,495,751,533	\$ 3,408,665,383	2.55

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Lassen County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 95,160,214	\$ 374,466,818	\$ 469,627,032	\$ 458,890,418	2.34
Improvements	255,139,726	472,658,507	727,798,233	716,138,917	1.63
Personal Property	8,326,386	51,513,750	59,840,136	61,324,577	(2.42)
Total Secured Valuation	358,626,326	898,639,075	1,257,265,401	1,236,353,912	1.69
Exemptions :					
Homeowners'	11,780,956	27,768,427	39,549,383	39,275,707	0.70
All Other	20,923,471	35,810,997	56,734,468	22,308,665	100.00
Net Secured Valuation	325,921,899	835,059,651	1,160,981,550	1,174,769,540	(1.17)
Unsecured Roll					
Land	1,389,178	14,933,325	16,322,503	15,624,658	4.47
Improvements	9,568,036	36,232,565	45,800,601	45,305,314	1.09
Personal Property	15,815,526	19,532,223	35,347,749	28,171,488	25.47
Total Unsecured Valuation	26,772,740	70,698,113	97,470,853	89,101,460	9.39
Exemptions :					
Homeowners'	33,848	14,000	47,848	54,461	(12.14)
All Other	821,120	804,611	1,625,731	2,448,021	(33.59)
Net Unsecured Valuation	25,917,772	69,879,502	95,797,274	86,598,978	10.62
Total Net Secured and Unsecured Valuation	351,839,671	904,939,153	1,256,778,824	1,261,368,518	(0.36)
State Assessed					
Land	197,224	16,697,610	16,894,834	15,280,363	10.57
Improvements	—	143,418,969	143,418,969	149,166,910	(3.85)
Personal Property	—	9,171,539	9,171,539	8,631,600	6.26
Total State Assessed Valuation	197,224	169,288,118	169,485,342	173,078,873	(2.08)
Grand Total State and County Assessed Valuation	\$ 352,036,895	\$ 1,074,227,271	\$ 1,426,264,166	\$ 1,434,447,391	(0.57)

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Los Angeles County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 236,670,601,030	\$ 21,552,300,268	\$ 258,222,901,298	\$ 240,606,417,830	7.32
Improvements	267,734,376,583	22,348,712,501	290,083,089,084	272,598,984,846	6.41
Personal Property	6,929,305,937	309,873,470	7,239,179,407	7,710,692,483	(6.12)
Total Secured Valuation	511,334,283,550	44,210,886,239	555,545,169,789	520,916,095,159	6.65
Exemptions :					
Homeowners'	7,159,427,680	903,594,261	8,063,021,941	8,122,444,726	(0.73)
All Other	16,253,812,236	566,324,605	16,820,136,841	16,144,562,111	4.18
Net Secured Valuation	487,921,043,634	42,740,967,373	530,662,011,007	496,649,088,322	6.85
Unsecured Roll					
Land	4,686,436	618,296	5,304,732	1,859,049	100.00
Improvements	11,198,929,535	522,493,291	11,721,422,826	11,237,604,800	4.31
Personal Property	27,647,559,894	1,052,571,554	28,700,131,448	26,583,142,345	7.96
Total Unsecured Valuation	38,851,175,865	1,575,683,141	40,426,859,006	37,822,606,194	6.89
Exemptions :					
Homeowners'	1,063,761	739,493	1,803,254	1,253,260	43.89
All Other	1,561,469,617	2,885,631	1,564,355,248	1,227,732,887	27.42
Net Unsecured Valuation	37,288,642,487	1,572,058,017	38,860,700,504	36,593,620,047	6.20
Total Net Secured and Unsecured Valuation	525,209,686,121	44,313,025,390	569,522,711,511	533,242,708,369	6.80
State Assessed					
Land	297,226,856	2,338,344,099	2,635,570,955	2,546,830,241	3.48
Improvements	137,274,668	6,278,541,331	6,415,815,999	9,124,702,265	(29.69)
Personal Property	55,792,156	3,816,080,368	3,871,872,524	1,413,128,857	100.00
Total State Assessed Valuation	490,293,680	12,432,965,798	12,923,259,478	13,084,661,363	(1.23)
Grand Total State and County Assessed Valuation	\$ 525,699,979,801	\$ 56,745,991,188	\$ 582,445,970,989	\$ 546,327,369,732	6.61

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Madera County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 342,214,967	\$ 1,543,964,283	\$ 1,886,179,250	\$ 1,798,025,478	4.90
Improvements	991,773,981	2,950,746,264	3,942,520,245	3,640,320,122	8.30
Personal Property	41,213,079	202,618,986	243,832,065	220,975,246	10.34
Total Secured Valuation	1,375,202,027	4,697,329,533	6,072,531,560	5,659,320,846	7.30
Exemptions :					
Homeowners'	40,361,669	76,984,235	117,345,904	114,958,319	2.08
All Other	54,050,610	246,845,798	300,896,408	205,112,385	46.70
Net Secured Valuation	1,280,789,748	4,373,499,500	5,654,289,248	5,339,250,142	5.90
Unsecured Roll					
Land	1,208,329	6,159,094	7,367,423	7,437,789	(0.95)
Improvements	21,174,352	41,476,765	62,651,117	54,908,885	14.10
Personal Property	64,453,507	93,911,757	158,365,264	155,670,995	1.73
Total Unsecured Valuation	86,836,188	141,547,616	228,383,804	218,017,669	4.75
Exemptions :					
Homeowners'	4,238	184,391	188,629	179,962	4.82
All Other	686,382	1,579,018	2,265,400	2,155,507	5.10
Net Unsecured Valuation	86,145,568	139,784,207	225,929,775	215,682,200	4.75
Total Net Secured and Unsecured Valuation	1,366,935,316	4,513,283,707	5,880,219,023	5,554,932,342	5.86
State Assessed					
Land	1,426,728	38,682,825	40,109,553	38,538,674	4.08
Improvements	171,460	247,949,622	248,121,082	311,250,382	(20.28)
Personal Property	78,806	43,106,351	43,185,157	11,684,381	100.00
Total State Assessed Valuation	1,676,994	329,738,798	331,415,792	361,473,437	(8.32)
Grand Total State and County Assessed Valuation	\$ 1,368,612,310	\$ 4,843,022,505	\$ 6,211,634,815	\$ 5,916,405,779	4.99

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Marin County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 9,132,920,421	\$ 3,693,407,015	\$ 12,826,327,436	\$ 11,420,316,284	12.31
Improvements	12,900,485,715	4,656,544,819	17,557,030,534	16,227,001,948	8.20
Personal Property	57,046,817	22,331,060	79,377,877	74,469,214	6.59
Total Secured Valuation	22,090,452,953	8,372,282,894	30,462,735,847	27,721,787,446	9.89
Exemptions :					
Homeowners'	276,963,474	110,754,844	387,718,318	382,819,154	1.28
All Other	462,052,572	135,547,900	597,600,472	578,406,508	3.32
Net Secured Valuation	21,351,436,907	8,125,980,150	29,477,417,057	26,760,561,784	10.15
Unsecured Roll					
Land	50,444,819	27,766,025	78,210,844	70,721,383	10.59
Improvements	393,319,997	96,825,691	490,145,688	440,296,798	11.32
Personal Property	602,500,380	86,422,813	688,923,193	633,984,174	8.67
Total Unsecured Valuation	1,046,265,196	211,014,529	1,257,279,725	1,145,002,355	9.81
Exemptions :					
Homeowners'	1,081,854	448,504	1,530,358	1,576,679	(2.94)
All Other	34,190,018	73,664,252	107,854,270	99,591,668	8.30
Net Unsecured Valuation	1,010,993,324	136,901,773	1,147,895,097	1,043,834,008	9.97
Total Net Secured and Unsecured Valuation	22,362,430,231	8,262,881,923	30,625,312,154	27,804,395,792	10.15
State Assessed					
Land	5,907,635	44,598,346	50,505,981	44,990,439	12.26
Improvements	287,300	223,357,627	223,644,927	335,656,209	(33.37)
Personal Property	—	92,047,100	92,047,100	12,761,154	100.00
Total State Assessed Valuation	6,194,935	360,003,073	366,198,008	393,407,802	(6.92)
Grand Total State and County Assessed Valuation	\$ 22,368,625,166	\$ 8,622,884,996	\$ 30,991,510,162	\$ 28,197,803,594	9.91

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Mariposa County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ —	\$ 449,836,649	\$ 449,836,649	\$ 433,116,963	3.86
Improvements	—	632,984,539	632,984,539	615,266,519	2.88
Personal Property	—	19,694,572	19,694,572	18,942,396	3.97
Total Secured Valuation	—	1,102,515,760	1,102,515,760	1,067,325,878	3.30
Exemptions :					
Homeowners'	—	27,431,496	27,431,496	27,092,853	1.25
All Other	—	10,431,495	10,431,495	9,259,641	12.66
Net Secured Valuation	—	1,064,652,769	1,064,652,769	1,030,973,384	3.27
Unsecured Roll					
Land	—	3,615,542	3,615,542	3,635,709	(0.55)
Improvements	—	11,526,388	11,526,388	12,790,999	(9.89)
Personal Property	—	29,644,961	29,644,961	30,042,124	(1.32)
Total Unsecured Valuation	—	44,786,891	44,786,891	46,468,832	(3.62)
Exemptions :					
Homeowners'	—	—	—	—	—
All Other	—	1,188,051	1,188,051	1,161,521	2.28
Net Unsecured Valuation	—	43,598,840	43,598,840	45,307,311	(3.77)
Total Net Secured and Unsecured Valuation	—	1,108,251,609	1,108,251,609	1,076,280,695	2.97
State Assessed					
Land	—	9,868,461	9,868,461	10,070,826	(2.01)
Improvements	—	64,446,065	64,446,065	81,257,079	(20.69)
Personal Property	—	7,593,922	7,593,922	1,166,152	100.00
Total State Assessed Valuation	—	81,908,448	81,908,448	92,494,057	(11.44)
Grand Total State and County Assessed Valuation	\$ —	\$ 1,190,160,057	\$ 1,190,160,057	\$ 1,168,774,752	1.83

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Mendocino County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 418,401,185	\$ 1,855,921,297	\$ 2,274,322,482	\$ 2,155,320,846	5.52
Improvements	899,566,693	2,219,761,308	3,119,328,001	2,961,978,273	5.31
Personal Property	30,031,350	92,970,908	123,002,258	119,748,745	2.72
Total Secured Valuation	1,347,999,228	4,168,653,513	5,516,652,741	5,237,047,864	5.34
Exemptions :					
Homeowners'	28,979,137	81,995,689	110,974,826	112,641,211	(1.48)
All Other	78,020,028	35,359,233	113,379,261	116,452,962	(2.64)
Net Secured Valuation	1,241,000,063	4,051,298,591	5,292,298,654	5,007,953,691	5.68
Unsecured Roll					
Land	4,053,452	6,102,077	10,155,529	5,016,913	100.00
Improvements	59,661,957	52,727,624	112,389,581	108,125,305	3.94
Personal Property	57,805,794	73,758,742	131,564,536	127,916,606	2.85
Total Unsecured Valuation	121,521,203	132,588,443	254,109,646	241,058,824	5.41
Exemptions :					
Homeowners'	7,000	128,563	135,563	135,608	(0.03)
All Other	9,561,384	2,844,628	12,406,012	9,598,392	29.25
Net Unsecured Valuation	111,952,819	129,615,252	241,568,071	231,324,824	4.43
Total Net Secured and Unsecured Valuation	1,352,952,882	4,180,913,843	5,533,866,725	5,239,278,515	5.62
State Assessed					
Land	909,449	7,001,330	7,910,779	7,969,976	(0.74)
Improvements	392,281	124,238,056	124,630,337	181,868,184	(31.47)
Personal Property	171,584	48,325,602	48,497,186	11,228,725	100.00
Total State Assessed Valuation	1,473,314	179,564,988	181,038,302	201,066,885	(9.96)
Grand Total State and County Assessed Valuation	\$ 1,354,426,196	\$ 4,360,478,831	\$ 5,714,905,027	\$ 5,440,345,400	5.05

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Merced County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 1,074,221,688	\$ 1,990,882,485	\$ 3,065,104,173	\$ 2,934,789,542	4.44
Improvements	3,115,823,840	2,506,659,197	5,622,483,037	5,273,159,129	6.62
Personal Property	123,598,357	223,334,992	346,933,349	315,557,998	9.94
Total Secured Valuation	4,313,643,885	4,720,876,674	9,034,520,559	8,523,506,669	6.00
Exemptions :					
Homeowners'	127,746,816	81,334,838	209,081,654	207,516,295	0.75
All Other	126,885,882	33,409,910	160,295,792	151,387,581	5.88
Net Secured Valuation	4,059,011,187	4,606,131,926	8,665,143,113	8,164,602,793	6.13
Unsecured Roll					
Land	12,325,170	8,484,820	20,809,990	21,953,925	(5.21)
Improvements	168,380,902	218,233,036	386,613,938	329,169,152	17.45
Personal Property	118,881,163	133,980,893	252,862,056	262,623,747	(3.72)
Total Unsecured Valuation	299,587,235	360,698,749	660,285,984	613,746,824	7.58
Exemptions :					
Homeowners'	—	—	—	284,376	(100.00)
All Other	45,008,544	8,618,698	53,627,242	51,825,136	3.48
Net Unsecured Valuation	254,578,691	352,080,051	606,658,742	561,637,312	8.02
Total Net Secured and Unsecured Valuation	4,313,589,878	4,958,211,977	9,271,801,855	8,726,240,105	6.25
State Assessed					
Land	9,513,835	17,389,768	26,903,603	26,605,375	1.12
Improvements	776,614	238,577,645	239,354,259	325,125,983	(26.38)
Personal Property	427,122	62,399,272	62,826,394	22,475,330	100.00
Total State Assessed Valuation	10,717,571	318,366,685	329,084,256	374,206,688	(12.06)
Grand Total State and County Assessed Valuation	\$ 4,324,307,449	\$ 5,276,578,662	\$ 9,600,886,111	\$ 9,100,446,793	5.50

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Modoc County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 13,848,792	\$ 302,056,278	\$ 315,905,070	\$ 306,064,613	3.22
Improvements	68,178,770	151,172,835	219,351,605	209,534,354	4.69
Personal Property	1,526,416	25,013,306	26,539,722	26,897,739	(1.33)
Total Secured Valuation	83,553,978	478,242,419	561,796,397	542,496,706	3.56
Exemptions :					
Homeowners'	4,780,872	11,405,995	16,186,867	16,243,776	(0.35)
All Other	4,142,435	3,046,643	7,189,078	6,572,915	9.37
Net Secured Valuation	74,630,671	463,789,781	538,420,452	519,680,015	3.61
Unsecured Roll					
Land	553,295	4,928,148	5,481,443	6,273,542	(12.63)
Improvements	1,633,272	3,102,877	4,736,149	4,919,517	(3.73)
Personal Property	2,857,934	9,236,259	12,094,193	12,028,858	0.54
Total Unsecured Valuation	5,044,501	17,267,284	22,311,785	23,221,917	(3.92)
Exemptions :					
Homeowners'	—	61,414	61,414	59,996	2.36
All Other	83,003	97,642	180,645	154,709	16.76
Net Unsecured Valuation	4,961,498	17,108,228	22,069,726	23,007,212	(4.07)
Total Net Secured and Unsecured Valuation	79,592,169	480,898,009	560,490,178	542,687,227	3.28
State Assessed					
Land	1,142,330	5,607,677	6,750,007	6,596,493	2.33
Improvements	13,075	134,025,156	134,038,231	140,845,378	(4.83)
Personal Property	7,531	9,621,408	9,628,939	3,909,108	100.00
Total State Assessed Valuation	1,162,936	149,254,241	150,417,177	151,350,979	(0.62)
Grand Total State and County Assessed Valuation	\$ 80,755,105	\$ 630,152,250	\$ 710,907,355	\$ 694,038,206	2.43

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Mono County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 411,949,186	\$ 309,089,742	\$ 721,038,928	\$ 642,594,247	12.21
Improvements	926,972,782	348,294,427	1,275,267,209	1,147,569,248	11.13
Personal Property	8,709,576	8,507,714	17,217,290	13,178,605	30.65
Total Secured Valuation	1,347,631,544	665,891,883	2,013,523,427	1,803,342,100	11.66
Exemptions :					
Homeowners'	6,871,087	8,142,546	15,013,633	14,566,949	3.07
All Other	7,271,135	1,824,307	9,095,442	9,181,295	(0.94)
Net Secured Valuation	1,333,489,322	655,925,030	1,989,414,352	1,779,593,856	11.79
Unsecured Roll					
Land	6,951,614	42,531,696	49,483,310	49,083,988	0.81
Improvements	64,326,637	39,880,074	104,206,711	134,711,859	(22.64)
Personal Property	33,227,890	9,906,954	43,134,844	47,675,277	(9.52)
Total Unsecured Valuation	104,506,141	92,318,724	196,824,865	231,471,124	(14.97)
Exemptions :					
Homeowners'	—	63,000	63,000	91,000	(30.77)
All Other	230,052	492,732	722,784	2,029,177	(64.38)
Net Unsecured Valuation	104,276,089	91,762,992	196,039,081	229,350,947	(14.52)
Total Net Secured and Unsecured Valuation	1,437,765,411	747,688,022	2,185,453,433	2,008,944,803	8.79
State Assessed					
Land	—	9,070,818	9,070,818	6,943,281	30.64
Improvements	—	44,747,350	44,747,350	51,133,416	(12.49)
Personal Property	—	4,651,105	4,651,105	4,642,532	0.18
Total State Assessed Valuation	—	58,469,273	58,469,273	62,719,229	(6.78)
Grand Total State and County Assessed Valuation	\$ 1,437,765,411	\$ 806,157,295	\$ 2,243,922,706	\$ 2,071,664,032	8.31

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Monterey County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 5,228,923,834	\$ 6,276,259,093	\$ 11,505,182,927	\$ 10,339,210,299	11.28
Improvements	8,445,248,356	6,569,020,405	15,014,268,761	13,923,678,124	7.83
Personal Property	176,821,975	145,675,290	322,497,265	292,164,744	10.38
Total Secured Valuation	13,850,994,165	12,990,954,788	26,841,948,953	24,555,053,167	9.31
Exemptions :					
Homeowners'	229,405,833	129,168,604	358,574,437	355,712,284	0.80
All Other	659,563,849	183,260,600	842,824,449	783,319,951	7.60
Net Secured Valuation	12,962,024,483	12,678,525,584	25,640,550,067	23,416,020,932	9.50
Unsecured Roll					
Land	60,023,726	18,166,272	78,189,998	67,822,087	15.29
Improvements	460,925,169	150,098,431	611,023,600	582,784,984	4.85
Personal Property	420,031,589	324,858,682	744,890,271	706,529,427	5.43
Total Unsecured Valuation	940,980,484	493,123,385	1,434,103,869	1,357,136,498	5.67
Exemptions :					
Homeowners'	49,460	161,431	210,891	180,017	17.15
All Other	24,278,277	37,113,489	61,391,766	49,452,964	24.14
Net Unsecured Valuation	916,652,747	455,848,465	1,372,501,212	1,307,503,517	4.97
Total Net Secured and Unsecured Valuation	13,878,677,230	13,134,374,049	27,013,051,279	24,723,524,449	9.26
State Assessed					
Land	12,372,074	60,827,630	73,199,704	58,975,921	24.12
Improvements	4,837,614	360,902,269	365,739,883	531,120,681	(31.14)
Personal Property	2,698,651	148,837,394	151,536,045	32,392,119	100.00
Total State Assessed Valuation	19,908,339	570,567,293	590,475,632	622,488,721	(5.14)
Grand Total State and County Assessed Valuation	\$ 13,898,585,569	\$ 13,704,941,342	\$ 27,603,526,911	\$ 25,346,013,170	8.91

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Napa County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 2,351,701,328	\$ 2,513,001,817	\$ 4,864,703,145	\$ 4,394,522,717	10.70
Improvements	3,995,712,477	3,244,014,658	7,239,727,135	6,534,106,025	10.80
Personal Property	140,450,360	144,045,312	284,495,672	325,465,837	(12.59)
Total Secured Valuation	6,487,864,165	5,901,061,787	12,388,925,952	11,254,094,579	10.08
Exemptions :					
Homeowners'	118,791,258	39,070,197	157,861,455	155,924,080	1.24
All Other	262,563,049	113,050,557	375,613,606	370,767,851	1.31
Net Secured Valuation	6,106,509,858	5,748,941,033	11,855,450,891	10,727,402,648	10.52
Unsecured Roll					
Land	18,888,510	10,293,369	29,181,879	22,528,958	29.53
Improvements	94,415,633	136,397,885	230,813,518	187,560,202	23.06
Personal Property	154,163,802	139,626,278	293,790,080	295,177,848	(0.47)
Total Unsecured Valuation	267,467,945	286,317,532	553,785,477	505,267,008	9.60
Exemptions :					
Homeowners'	14,000	28,000	42,000	35,000	20.00
All Other	13,894,118	2,717,990	16,612,108	13,191,169	25.93
Net Unsecured Valuation	253,559,827	283,571,542	537,131,369	492,040,839	9.16
Total Net Secured and Unsecured Valuation	6,360,069,685	6,032,512,575	12,392,582,260	11,219,443,487	10.46
State Assessed					
Land	3,685,481	13,289,919	16,975,400	16,304,406	4.12
Improvements	2,255,391	126,192,691	128,448,082	192,947,117	(33.43)
Personal Property	419,630	44,392,689	44,812,319	6,044,178	100.00
Total State Assessed Valuation	6,360,502	183,875,299	190,235,801	215,295,701	(11.64)
Grand Total State and County Assessed Valuation	\$ 6,366,430,187	\$ 6,216,387,874	\$ 12,582,818,061	\$ 11,434,739,188	10.04

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Nevada County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 789,092,797	\$ 1,749,330,660	\$ 2,538,423,457	\$ 2,371,670,160	7.03
Improvements	2,112,736,640	3,100,234,394	5,212,971,034	4,790,874,596	8.81
Personal Property	34,531,171	17,945,591	52,476,762	62,999,795	(16.70)
Total Secured Valuation	2,936,360,608	4,867,510,645	7,803,871,253	7,225,544,551	8.00
Exemptions :					
Homeowners'	36,930,211	123,695,222	160,625,433	157,687,598	1.86
All Other	73,247,347	31,066,374	104,313,721	92,420,315	12.87
Net Secured Valuation	2,826,183,050	4,712,749,049	7,538,932,099	6,975,436,638	8.08
Unsecured Roll					
Land	2,373,164	10,941,147	13,314,311	13,317,340	(0.02)
Improvements	23,180,107	24,933,081	48,113,188	48,637,562	(1.08)
Personal Property	96,970,555	88,223,867	185,194,422	169,167,750	9.47
Total Unsecured Valuation	122,523,826	124,098,095	246,621,921	231,122,652	6.71
Exemptions :					
Homeowners'	21,000	14,000	35,000	35,000	—
All Other	1,006,678	913,680	1,920,358	1,838,721	4.44
Net Unsecured Valuation	121,496,148	123,170,415	244,666,563	229,248,931	6.73
Total Net Secured and Unsecured Valuation	2,947,679,198	4,835,919,464	7,783,598,662	7,204,685,569	8.04
State Assessed					
Land	3,598,347	29,208,207	32,806,554	33,960,593	(3.40)
Improvements	463,664	164,179,891	164,643,555	227,116,845	(27.51)
Personal Property	265,434	43,079,903	43,345,337	5,676,268	100.00
Total State Assessed Valuation	4,327,445	236,468,001	240,795,446	266,753,706	(9.73)
Grand Total State and County Assessed Valuation	\$ 2,952,006,643	\$ 5,072,387,465	\$ 8,024,394,108	\$ 7,471,439,275	7.40

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Orange County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 95,296,176,677	\$ 8,667,858,866	\$ 103,964,035,543	\$ 93,244,766,401	11.50
Improvements	97,840,321,550	8,360,948,005	106,201,269,555	98,267,773,504	8.07
Personal Property	2,764,093,087	35,005,427	2,799,098,514	2,441,041,584	14.67
Total Secured Valuation	195,900,591,314	17,063,812,298	212,964,403,612	193,953,581,489	9.80
Exemptions :					
Homeowners'	2,971,898,830	246,516,199	3,218,415,029	3,154,841,561	2.02
All Other	3,583,835,652	149,667,481	3,733,503,133	3,298,671,151	13.18
Net Secured Valuation	189,344,856,832	16,667,628,618	206,012,485,450	187,500,068,777	9.87
Unsecured Roll					
Land	472,192,966	141,922,915	614,115,881	576,800,338	6.47
Improvements	3,651,178,898	208,548,399	3,859,727,297	3,495,896,272	10.41
Personal Property	9,707,577,482	1,202,498,395	10,910,075,877	10,357,249,016	5.34
Total Unsecured Valuation	13,830,949,346	1,552,969,709	15,383,919,055	14,429,945,626	6.61
Exemptions :					
Homeowners'	(954,523)	(224,000)	(1,178,523)	(2,221,558)	(46.95)
All Other	215,705,779	2,096,414	217,802,193	416,827,522	(47.75)
Net Unsecured Valuation	13,616,198,090	1,551,097,295	15,167,295,385	14,015,339,662	8.22
Total Net Secured and Unsecured Valuation	202,961,054,922	18,218,725,913	221,179,780,835	201,515,408,439	9.76
State Assessed					
Land	85,718,100	737,820,905	823,539,005	813,850,632	1.19
Improvements	22,570,251	2,543,762,502	2,566,332,753	3,381,533,514	(24.11)
Personal Property	9,168,203	934,868,714	944,036,917	472,714,159	99.71
Total State Assessed Valuation	117,456,554	4,216,452,121	4,333,908,675	4,668,098,305	(7.16)
Grand Total State and County Assessed Valuation	\$ 203,078,511,476	\$ 22,435,178,034	\$ 225,513,689,510	\$ 206,183,506,744	9.38

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Placer County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 3,776,446,403	\$ 4,164,680,096	\$ 7,941,126,499	\$ 6,864,265,972	15.69
Improvements	7,889,392,499	6,936,301,302	14,825,693,801	12,992,853,827	14.11
Personal Property	712,744,893	128,025,047	840,769,940	783,990,556	7.24
Total Secured Valuation	12,378,583,795	11,229,006,445	23,607,590,240	20,641,110,355	14.37
Exemptions :					
Homeowners'	230,888,773	170,885,275	401,774,048	382,211,288	5.12
All Other	466,511,186	108,221,435	574,732,621	344,048,066	67.05
Net Secured Valuation	11,681,183,836	10,949,899,735	22,631,083,571	19,914,851,001	13.64
Unsecured Roll					
Land	33,977,714	14,393,115	48,370,829	46,020,436	5.11
Improvements	182,888,485	104,095,275	286,983,760	234,404,053	22.43
Personal Property	347,298,281	187,986,758	535,285,039	504,605,801	6.08
Total Unsecured Valuation	564,164,480	306,475,148	870,639,628	785,030,290	10.91
Exemptions :					
Homeowners'	7,000	91,026	98,026	97,750	0.28
All Other	29,614,873	2,990,881	32,605,754	28,501,477	14.40
Net Unsecured Valuation	534,542,607	303,393,241	837,935,848	756,431,063	10.77
Total Net Secured and Unsecured Valuation	12,215,726,443	11,253,292,976	23,469,019,419	20,671,282,064	13.53
State Assessed					
Land	21,330,475	64,609,130	85,939,605	84,597,975	1.59
Improvements	3,079,633	561,952,762	565,032,395	679,614,242	(16.86)
Personal Property	1,758,976	109,571,347	111,330,323	51,280,203	100.00
Total State Assessed Valuation	26,169,084	736,133,239	762,302,323	815,492,420	(6.52)
Grand Total State and County Assessed Valuation	\$ 12,241,895,527	\$ 11,989,426,215	\$ 24,231,321,742	\$ 21,486,774,484	12.77

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Plumas County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 16,582,313	\$ 664,648,991	\$ 681,231,304	\$ 634,430,983	7.38
Improvements	58,823,288	1,076,613,468	1,135,436,756	1,079,417,203	5.19
Personal Property	728,483	19,699,460	20,427,943	14,270,199	43.15
Total Secured Valuation	76,134,084	1,760,961,919	1,837,096,003	1,728,118,385	6.31
Exemptions :					
Homeowners'	3,121,802	34,950,491	38,072,293	37,729,834	0.91
All Other	4,078,700	14,314,638	18,393,338	17,070,619	7.75
Net Secured Valuation	68,933,582	1,711,696,790	1,780,630,372	1,673,317,932	6.41
Unsecured Roll					
Land	—	10,140,513	10,140,513	10,113,281	0.27
Improvements	361,347	26,606,869	26,968,216	27,519,841	(2.00)
Personal Property	2,837,507	29,728,356	32,565,863	28,645,206	13.69
Total Unsecured Valuation	3,198,854	66,475,738	69,674,592	66,278,328	5.12
Exemptions :					
Homeowners'	—	185,945	185,945	153,383	21.23
All Other	34,650	1,359,323	1,393,973	1,026,452	35.80
Net Unsecured Valuation	3,164,204	64,930,470	68,094,674	65,098,493	4.60
Total Net Secured and Unsecured Valuation	72,097,786	1,776,627,260	1,848,725,046	1,738,416,425	6.35
State Assessed					
Land	568,747	55,444,376	56,013,123	56,376,543	(0.64)
Improvements	366,353	313,579,127	313,945,480	374,419,612	(16.15)
Personal Property	158,432	17,578,631	17,737,063	10,676,120	66.14
Total State Assessed Valuation	1,093,532	386,602,134	387,695,666	441,472,275	(12.18)
Grand Total State and County Assessed Valuation	\$ 73,191,318	\$ 2,163,229,394	\$ 2,236,420,712	\$ 2,179,888,700	2.59

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Riverside County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 20,889,632,341	\$ 8,852,241,021	\$ 29,741,873,362	\$ 27,570,773,518	7.87
Improvements	42,470,187,549	12,200,843,524	54,671,031,073	48,622,808,510	12.44
Personal Property	584,669,307	158,186,078	742,855,385	743,957,593	(0.15)
Total Secured Valuation	63,944,489,197	21,211,270,623	85,155,759,820	76,937,539,621	10.68
Exemptions :					
Homeowners'	1,133,709,818	496,609,012	1,630,318,830	1,610,049,644	1.26
All Other	1,356,099,060	367,207,248	1,723,306,308	1,492,698,576	15.45
Net Secured Valuation	61,454,680,319	20,347,454,363	81,802,134,682	73,834,791,401	10.79
Unsecured Roll					
Land	7,658,818	9,686,492	17,345,310	14,360,441	20.79
Improvements	1,414,648,895	314,150,353	1,728,799,248	1,530,720,414	12.94
Personal Property	2,070,490,230	419,609,418	2,490,099,648	2,097,684,746	18.71
Total Unsecured Valuation	3,492,797,943	743,446,263	4,236,244,206	3,642,765,601	16.29
Exemptions :					
Homeowners'	—	—	—	—	—
All Other	96,548,857	29,326,136	125,874,993	103,574,405	21.53
Net Unsecured Valuation	3,396,249,086	714,120,127	4,110,369,213	3,539,191,196	16.14
Total Net Secured and Unsecured Valuation	64,850,929,405	21,061,574,490	85,912,503,895	77,373,982,597	11.04
State Assessed					
Land	17,451,147	152,698,616	170,149,763	178,986,926	(4.94)
Improvements	13,586,650	1,562,406,797	1,575,993,447	1,985,377,805	(20.62)
Personal Property	3,876,066	366,802,080	370,678,146	219,245,154	69.07
Total State Assessed Valuation	34,913,863	2,081,907,493	2,116,821,356	2,383,609,885	(11.19)
Grand Total State and County Assessed Valuation	\$ 64,885,843,268	\$ 23,143,481,983	\$ 88,029,325,251	\$ 79,757,592,482	10.37

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Sacramento County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 7,982,411,879	\$ 10,493,031,214	\$ 18,475,443,093	\$ 17,275,493,399	6.95
Improvements	19,703,491,136	22,572,708,413	42,276,199,549	38,951,895,056	8.53
Personal Property	599,792,898	290,560,438	890,353,336	826,799,129	7.69
Total Secured Valuation	28,285,695,913	33,356,300,065	61,641,995,978	57,054,187,584	8.04
Exemptions :					
Homeowners'	670,739,738	886,532,588	1,557,272,326	1,539,253,384	1.17
All Other	1,246,460,882	828,425,667	2,074,886,549	1,923,908,496	7.85
Net Secured Valuation	26,368,495,293	31,641,341,810	58,009,837,103	53,591,025,704	8.25
Unsecured Roll					
Land	78,096,718	97,269,732	175,366,450	183,247,242	(4.30)
Improvements	611,489,326	674,488,714	1,285,978,040	1,235,475,908	4.09
Personal Property	942,433,861	1,446,889,817	2,389,323,678	2,211,037,007	8.06
Total Unsecured Valuation	1,632,019,905	2,218,648,263	3,850,668,168	3,629,760,157	6.09
Exemptions :					
Homeowners'	30,867	326,812	357,679	497,632	(28.12)
All Other	91,411,587	75,158,076	166,569,663	134,718,173	23.64
Net Unsecured Valuation	1,540,577,451	2,143,163,375	3,683,740,826	3,494,544,352	5.41
Total Net Secured and Unsecured Valuation	27,909,072,744	33,784,505,185	61,693,577,929	57,085,570,056	8.07
State Assessed					
Land	50,371,961	89,163,295	139,535,256	132,084,022	5.64
Improvements	4,354,592	964,706,943	969,061,535	1,507,545,128	(35.72)
Personal Property	1,730,046	639,123,579	640,853,625	186,778,263	100.00
Total State Assessed Valuation	56,456,599	1,692,993,817	1,749,450,416	1,826,407,413	(4.21)
Grand Total State and County Assessed Valuation	\$ 27,965,529,343	\$ 35,477,499,002	\$ 63,443,028,345	\$ 58,911,977,469	7.69

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
San Benito County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 662,701,954	\$ 857,082,159	\$ 1,519,784,113	\$ 1,383,620,384	9.84
Improvements	1,151,899,877	913,689,114	2,065,588,991	1,787,498,070	15.56
Personal Property	23,333,419	57,285,458	80,618,877	72,778,539	10.77
Total Secured Valuation	1,837,935,250	1,828,056,731	3,665,991,981	3,243,896,993	13.01
Exemptions :					
Homeowners'	37,903,600	23,218,830	61,122,430	58,298,495	4.84
All Other	34,917,117	13,935,353	48,852,470	36,838,342	32.61
Net Secured Valuation	1,765,114,533	1,790,902,548	3,556,017,081	3,148,760,156	12.93
Unsecured Roll					
Land	2,476,828	5,204,007	7,680,835	7,343,844	4.59
Improvements	21,639,592	13,794,443	35,434,035	29,798,236	18.91
Personal Property	64,527,202	61,377,293	125,904,495	116,167,684	8.38
Total Unsecured Valuation	88,643,622	80,375,743	169,019,365	153,309,764	10.25
Exemptions :					
Homeowners'	7,000	140,000	147,000	147,000	—
All Other	320,563	41,879	362,442	356,592	1.64
Net Unsecured Valuation	88,316,059	80,193,864	168,509,923	152,806,172	10.28
Total Net Secured and Unsecured Valuation	1,853,430,592	1,871,096,412	3,724,527,004	3,301,566,328	12.81
State Assessed					
Land	3,409,209	3,084,547	6,493,756	6,000,304	8.22
Improvements	4,335	68,835,380	68,839,715	96,272,255	(28.49)
Personal Property	2,481	17,476,073	17,478,554	2,214,250	100.00
Total State Assessed Valuation	3,416,025	89,396,000	92,812,025	104,486,809	(11.17)
Grand Total State and County Assessed Valuation	\$ 1,856,846,617	\$ 1,960,492,412	\$ 3,817,339,029	\$ 3,406,053,137	12.08

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
San Bernardino County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 17,565,152,127	\$ 4,992,688,600	\$ 22,557,840,727	\$ 21,715,353,060	3.88
Improvements	42,760,811,046	9,795,159,785	52,555,970,831	50,200,282,637	4.69
Personal Property	340,835,844	99,685,170	440,521,014	484,369,233	(9.05)
Total Secured Valuation	60,666,799,017	14,887,533,555	75,554,332,572	72,400,004,930	4.36
Exemptions :					
Homeowners'	1,289,907,968	292,679,351	1,582,587,319	1,634,986,871	(3.20)
All Other	1,696,004,301	185,749,131	1,881,753,432	1,774,757,725	6.03
Net Secured Valuation	57,680,886,748	14,409,105,073	72,089,991,821	68,990,260,334	4.49
Unsecured Roll					
Land	—	—	—	—	—
Improvements	2,608,196,517	358,251,147	2,966,447,664	2,819,267,403	5.22
Personal Property	3,140,688,074	346,414,879	3,487,102,953	3,349,259,993	4.12
Total Unsecured Valuation	5,748,884,591	704,666,026	6,453,550,617	6,168,527,396	4.62
Exemptions :					
Homeowners'	—	—	—	—	—
All Other	291,111,510	5,945,669	297,057,179	262,092,536	13.34
Net Unsecured Valuation	5,457,773,081	698,720,357	6,156,493,438	5,906,434,860	4.23
Total Net Secured and Unsecured Valuation	63,138,659,829	15,107,825,430	78,246,485,259	74,896,695,194	4.47
State Assessed					
Land	92,925,844	392,994,481	485,920,325	467,700,491	3.90
Improvements	35,055,801	2,205,803,481	2,240,859,282	2,482,318,814	(9.73)
Personal Property	19,148,510	667,692,808	686,841,318	579,628,216	18.50
Total State Assessed Valuation	147,130,155	3,266,490,770	3,413,620,925	3,529,647,521	(3.29)
Grand Total State and County Assessed Valuation	\$ 63,285,789,984	\$ 18,374,316,200	\$ 81,660,106,184	\$ 78,426,342,715	4.12

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
San Diego County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 63,281,735,089	\$ 13,079,063,187	\$ 76,360,798,276	\$ 69,689,061,870	9.57
Improvements	90,132,058,390	16,447,557,184	106,579,615,574	97,129,845,165	9.73
Personal Property	2,137,477,739	49,453,583	2,186,931,322	2,225,201,886	(1.72)
Total Secured Valuation	155,551,271,218	29,576,073,954	185,127,345,172	169,044,108,921	9.51
Exemptions :					
Homeowners'	2,655,749,552	569,249,129	3,224,998,681	3,175,176,307	1.57
All Other	4,282,754,791	363,366,813	4,646,121,604	4,403,504,370	5.51
Net Secured Valuation	148,612,766,875	28,643,458,012	177,256,224,887	161,465,428,244	9.78
Unsecured Roll					
Land	—	—	—	—	—
Improvements	2,145,048,844	101,676,696	2,246,725,540	2,075,554,359	8.25
Personal Property	8,142,614,236	329,712,603	8,472,326,839	7,925,527,529	6.90
Total Unsecured Valuation	10,287,663,080	431,389,299	10,719,052,379	10,001,081,888	7.18
Exemptions :					
Homeowners'	3,605,811	19,600	3,625,411	3,529,483	2.72
All Other	672,442,928	6,260,555	678,703,483	437,326,577	55.19
Net Unsecured Valuation	9,611,614,341	425,109,144	10,036,723,485	9,560,225,828	4.98
Total Net Secured and Unsecured Valuation	158,224,381,216	29,068,567,156	187,292,948,372	171,025,654,072	9.51
State Assessed					
Land	71,984,275	310,604,606	382,588,881	430,992,110	(11.23)
Improvements	26,310,744	3,945,768,189	3,972,078,933	5,906,533,405	(32.75)
Personal Property	11,396,353	1,699,392,928	1,710,789,281	732,256,893	100.00
Total State Assessed Valuation	109,691,372	5,955,765,723	6,065,457,095	7,069,782,408	(14.21)
Grand Total State and County Assessed Valuation	\$ 158,334,072,588	\$ 35,024,332,879	\$ 193,358,405,467	\$ 178,095,436,480	8.57

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
San Francisco County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 29,493,723,819	\$ —	\$ 29,493,723,819	\$ 26,094,867,355	13.02
Improvements	41,525,717,759	—	41,525,717,759	37,714,335,293	10.11
Personal Property	548,407,453	—	548,407,453	566,285,476	(3.16)
Total Secured Valuation	71,567,849,031	—	71,567,849,031	64,375,488,124	11.17
Exemptions :					
Homeowners'	664,510,000	—	664,510,000	649,961,900	2.24
All Other	2,660,825,758	—	2,660,825,758	2,424,639,641	9.74
Net Secured Valuation	68,242,513,273	—	68,242,513,273	61,300,886,583	11.32
Unsecured Roll					
Land	525,718,560	—	525,718,560	601,420,075	(12.59)
Improvements	3,627,829,040	—	3,627,829,040	3,533,003,104	2.68
Personal Property	2,947,309,779	—	2,947,309,779	2,631,300,402	12.01
Total Unsecured Valuation	7,100,857,379	—	7,100,857,379	6,765,723,581	4.95
Exemptions :					
Homeowners'	—	—	—	—	—
All Other	90,928,360	—	90,928,360	85,141,075	6.80
Net Unsecured Valuation	7,009,929,019	—	7,009,929,019	6,680,582,506	4.93
Total Net Secured and Unsecured Valuation	75,252,442,292	—	75,252,442,292	67,981,469,089	10.70
State Assessed					
Land	275,548,815	—	275,548,815	294,197,528	(6.34)
Improvements	1,419,111,012	—	1,419,111,012	1,901,555,654	(25.37)
Personal Property	702,437,151	—	702,437,151	304,341,599	100.00
Total State Assessed Valuation	2,397,096,978	—	2,397,096,978	2,500,094,781	(4.12)
Grand Total State and County Assessed Valuation	\$ 77,649,539,270	\$ —	\$ 77,649,539,270	\$ 70,481,563,870	10.17

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
San Joaquin County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 5,793,358,406	\$ 2,892,436,337	\$ 8,685,794,743	\$ 8,020,118,605	8.30
Improvements	13,304,129,745	4,628,889,614	17,933,019,359	16,460,028,771	8.95
Personal Property	490,801,598	330,935,857	821,737,455	809,711,897	1.49
Total Secured Valuation	19,588,289,749	7,852,261,808	27,440,551,557	25,289,859,273	8.50
Exemptions :					
Homeowners'	466,317,457	157,452,073	623,769,530	614,216,698	1.56
All Other	910,510,008	54,255,955	964,765,963	938,039,715	2.85
Net Secured Valuation	18,211,462,284	7,640,553,780	25,852,016,064	23,737,602,860	8.91
Unsecured Roll					
Land	26,972,632	10,022,813	36,995,445	39,833,114	(7.12)
Improvements	479,282,333	186,477,103	665,759,436	616,074,077	8.06
Personal Property	853,539,667	374,985,384	1,228,525,051	1,201,783,110	2.23
Total Unsecured Valuation	1,359,794,632	571,485,300	1,931,279,932	1,857,690,301	3.96
Exemptions :					
Homeowners'	223,027	240,976	464,003	452,752	2.49
All Other	18,430,802	731,981	19,162,783	20,689,435	(7.38)
Net Unsecured Valuation	1,341,140,803	570,512,343	1,911,653,146	1,836,548,114	4.09
Total Net Secured and Unsecured Valuation	19,552,603,087	8,211,066,123	27,763,669,210	25,574,150,974	8.56
State Assessed					
Land	23,788,633	188,509,745	212,298,378	214,828,856	(1.18)
Improvements	4,688,443	755,577,037	760,265,480	980,563,873	(22.47)
Personal Property	3,276,043	198,929,753	202,205,796	62,233,644	100.00
Total State Assessed Valuation	31,753,119	1,143,016,535	1,174,769,654	1,257,626,373	(6.59)
Grand Total State and County Assessed Valuation	\$ 19,584,356,206	\$ 9,354,082,658	\$ 28,938,438,864	\$ 26,831,777,347	7.85

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
San Luis Obispo County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 4,275,844,226	\$ 4,183,534,356	\$ 8,459,378,582	\$ 7,729,853,278	9.44
Improvements	5,551,414,050	4,365,945,869	9,917,359,919	9,091,255,149	9.09
Personal Property	95,327,872	106,073,504	201,401,376	176,375,775	14.19
Total Secured Valuation	9,922,586,148	8,655,553,729	18,578,139,877	16,997,484,202	9.30
Exemptions :					
Homeowners'	177,737,530	138,301,937	316,039,467	309,266,823	2.19
All Other	180,361,243	54,449,704	234,810,947	228,230,988	2.88
Net Secured Valuation	9,564,487,375	8,462,802,088	18,027,289,463	16,459,986,391	9.52
Unsecured Roll					
Land	—	—	—	—	—
Improvements	154,484,496	58,839,774	213,324,270	195,852,999	8.92
Personal Property	301,936,051	188,624,487	490,560,538	426,435,476	15.04
Total Unsecured Valuation	456,420,547	247,464,261	703,884,808	622,288,475	13.11
Exemptions :					
Homeowners'	73,600	7,000	80,600	80,000	0.75
All Other	11,505,102	(4,633,608)	6,871,494	6,119,726	12.28
Net Unsecured Valuation	444,841,845	252,090,869	696,932,714	616,088,749	13.12
Total Net Secured and Unsecured Valuation	10,009,329,220	8,714,892,957	18,724,222,177	17,076,075,140	9.65
State Assessed					
Land	3,747,227	70,477,022	74,224,249	75,693,639	(1.94)
Improvements	471,137	2,663,208,900	2,663,680,037	3,203,280,390	(16.85)
Personal Property	243,008	318,699,838	318,942,846	179,441,814	77.74
Total State Assessed Valuation	4,461,372	3,052,385,760	3,056,847,132	3,458,415,843	(11.61)
Grand Total State and County Assessed Valuation	\$ 10,013,790,592	\$ 11,767,278,717	\$ 21,781,069,309	\$ 20,534,490,983	6.07

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
San Mateo County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 27,106,839,725	\$ 2,901,440,801	\$ 30,008,280,526	\$ 27,037,194,203	10.99
Improvements	38,182,476,845	3,231,580,479	41,414,057,324	38,112,263,979	8.66
Personal Property	790,811,086	12,777,953	803,589,039	906,423,930	(11.35)
Total Secured Valuation	66,080,127,656	6,145,799,233	72,225,926,889	66,055,882,112	9.34
Exemptions :					
Homeowners'	877,320,645	93,182,088	970,502,733	981,165,317	(1.09)
All Other	1,190,400,110	90,975,498	1,281,375,608	1,180,520,482	8.54
Net Secured Valuation	64,012,406,901	5,961,641,647	69,974,048,548	63,894,196,313	9.52
Unsecured Roll					
Land	177,543,079	136,194,513	313,737,592	276,885,625	13.31
Improvements	1,847,791,038	827,977,856	2,675,768,894	2,234,101,884	19.77
Personal Property	3,052,783,732	3,522,190,503	6,574,974,235	5,664,164,930	16.08
Total Unsecured Valuation	5,078,117,849	4,486,362,872	9,564,480,721	8,175,152,439	16.99
Exemptions :					
Homeowners'	1,865,428	244,518	2,109,946	2,237,182	(5.69)
All Other	141,125,127	331,142,059	472,267,186	503,050,298	(6.12)
Net Unsecured Valuation	4,935,127,294	4,154,976,295	9,090,103,589	7,669,864,959	18.52
Total Net Secured and Unsecured Valuation	68,947,534,195	10,116,617,942	79,064,152,137	71,564,061,272	10.48
State Assessed					
Land	48,518,589	165,830,390	214,348,979	210,314,509	1.92
Improvements	2,696,711	768,666,797	771,363,508	1,118,189,974	(31.02)
Personal Property	1,467,576	307,696,411	309,163,987	50,854,296	100.00
Total State Assessed Valuation	52,682,876	1,242,193,598	1,294,876,474	1,379,358,779	(6.12)
Grand Total State and County Assessed Valuation	\$ 69,000,217,071	\$ 11,358,811,540	\$ 80,359,028,611	\$ 72,943,420,051	10.17

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Santa Barbara County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 5,905,077,287	\$ 7,660,172,267	\$ 13,565,249,554	\$ 12,301,896,024	10.27
Improvements	8,247,126,547	9,203,288,262	17,450,414,809	16,171,798,499	7.91
Personal Property	169,694,404	184,719,522	354,413,926	294,090,668	20.51
Total Secured Valuation	14,321,898,238	17,048,180,051	31,370,078,289	28,767,785,191	9.05
Exemptions :					
Homeowners'	229,705,311	210,748,866	440,454,177	435,084,540	1.23
All Other	659,700,646	303,338,715	963,039,361	948,538,477	1.53
Net Secured Valuation	13,432,492,281	16,534,092,470	29,966,584,751	27,384,162,174	9.43
Unsecured Roll					
Land	67,286,803	54,143,146	121,429,949	118,209,725	2.72
Improvements	300,875,053	309,464,345	610,339,398	620,341,122	(1.61)
Personal Property	807,177,392	475,336,108	1,282,513,500	1,309,733,720	(2.08)
Total Unsecured Valuation	1,175,339,248	838,943,599	2,014,282,847	2,048,284,567	(1.66)
Exemptions :					
Homeowners'	456,000	28,000	484,000	380,940	27.05
All Other	43,408,027	15,383,939	58,791,966	66,708,011	(11.87)
Net Unsecured Valuation	1,131,475,221	823,531,660	1,955,006,881	1,981,195,616	(1.32)
Total Net Secured and Unsecured Valuation	14,563,967,502	17,357,624,130	31,921,591,632	29,365,357,790	8.70
State Assessed					
Land	10,488,546	127,323,313	137,811,859	147,409,230	(6.51)
Improvements	980,043	475,448,143	476,428,186	466,335,377	2.16
Personal Property	350,110	109,712,589	110,062,699	97,413,443	12.99
Total State Assessed Valuation	11,818,699	712,484,045	724,302,744	711,158,050	1.85
Grand Total State and County Assessed Valuation	\$ 14,575,786,201	\$ 18,070,108,175	\$ 32,645,894,376	\$ 30,076,515,840	8.54

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Santa Clara County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 60,567,859,571	\$ 4,073,113,263	\$ 64,640,972,834	\$ 57,331,067,998	12.75
Improvements	84,115,150,731	5,367,340,510	89,482,491,241	81,487,217,090	9.81
Personal Property	4,562,446,454	87,035,685	4,649,482,139	5,102,556,182	(8.88)
Total Secured Valuation	149,245,456,756	9,527,489,458	158,772,946,214	143,920,841,270	10.32
Exemptions :					
Homeowners'	1,884,572,153	126,151,319	2,010,723,472	2,014,996,511	(0.21)
All Other	3,293,806,396	1,543,120,223	4,836,926,619	4,416,481,121	9.52
Net Secured Valuation	144,067,078,207	7,858,217,916	151,925,296,123	137,489,363,638	10.50
Unsecured Roll					
Land	496,177,411	5,554,960	501,732,371	433,806,036	15.66
Improvements	4,707,861,319	59,102,936	4,766,964,255	4,545,192,042	4.88
Personal Property	14,261,261,966	1,069,676,347	15,330,938,313	14,333,715,203	6.96
Total Unsecured Valuation	19,465,300,696	1,134,334,243	20,599,634,939	19,312,713,281	6.66
Exemptions :					
Homeowners'	—	—	—	—	—
All Other	633,786,808	981,341,654	1,615,128,462	1,541,771,524	4.76
Net Unsecured Valuation	18,831,513,888	152,992,589	18,984,506,477	17,770,941,757	6.83
Total Net Secured and Unsecured Valuation	162,898,592,095	8,011,210,505	170,909,802,600	155,260,305,395	10.08
State Assessed					
Land	54,743,612	270,402,757	325,146,369	351,946,469	(7.61)
Improvements	12,302,108	1,574,275,746	1,586,577,854	2,371,188,297	(33.09)
Personal Property	4,366,753	1,052,636,677	1,057,003,430	209,117,293	100.00
Total State Assessed Valuation	71,412,473	2,897,315,180	2,968,727,653	2,932,252,059	1.24
Grand Total State and County Assessed Valuation	\$ 162,970,004,568	\$ 10,908,525,685	\$ 173,878,530,253	\$ 158,192,557,454	9.92

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Santa Cruz County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 3,475,293,834	\$ 5,545,926,292	\$ 9,021,220,126	\$ 8,198,275,156	10.04
Improvements	4,251,319,896	5,586,311,138	9,837,631,034	9,261,455,512	6.22
Personal Property	183,682,787	67,270,887	250,953,674	270,487,152	(7.22)
Total Secured Valuation	7,910,296,517	11,199,508,317	19,109,804,834	17,730,217,820	7.78
Exemptions :					
Homeowners'	112,230,429	182,905,593	295,136,022	297,974,600	(0.95)
All Other	119,484,256	245,877,000	365,361,256	371,272,694	(1.59)
Net Secured Valuation	7,678,581,832	10,770,725,724	18,449,307,556	17,060,970,526	8.14
Unsecured Roll					
Land	19,650,172	5,281,429	24,931,601	23,461,319	6.27
Improvements	145,737,618	48,670,129	194,407,747	180,977,967	7.42
Personal Property	375,890,551	131,659,564	507,550,115	466,778,263	8.73
Total Unsecured Valuation	541,278,341	185,611,122	726,889,463	671,217,549	8.29
Exemptions :					
Homeowners'	244,261	—	244,261	275,300	(11.27)
All Other	7,145,122	3,624,179	10,769,301	6,130,175	75.68
Net Unsecured Valuation	533,888,958	181,986,943	715,875,901	664,812,074	7.68
Total Net Secured and Unsecured Valuation	8,212,470,790	10,952,712,667	19,165,183,457	17,725,782,600	8.12
State Assessed					
Land	2,222,722	20,439,103	22,661,825	21,429,122	5.75
Improvements	449,464	151,333,891	151,783,355	267,057,344	(43.16)
Personal Property	178,438	94,241,612	94,420,050	17,381,534	100.00
Total State Assessed Valuation	2,850,624	266,014,606	268,865,230	305,868,000	(12.10)
Grand Total State and County Assessed Valuation	\$ 8,215,321,414	\$ 11,218,727,273	\$ 19,434,048,687	\$ 18,031,650,600	7.78

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Shasta County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 1,328,505,869	\$ 1,305,941,052	\$ 2,634,446,921	\$ 2,550,626,897	3.29
Improvements	3,365,545,823	1,978,895,198	5,344,441,021	5,107,063,314	4.65
Personal Property	144,606,100	106,029,187	250,635,287	250,968,858	(0.13)
Total Secured Valuation	4,838,657,792	3,390,865,437	8,229,523,229	7,908,659,069	4.06
Exemptions :					
Homeowners'	134,203,094	117,826,960	252,030,054	246,965,922	2.05
All Other	274,960,126	46,222,197	321,182,323	300,652,909	6.83
Net Secured Valuation	4,429,494,572	3,226,816,280	7,656,310,852	7,361,040,238	4.01
Unsecured Roll					
Land	29,744,775	24,889,665	54,634,440	41,477,140	31.72
Improvements	87,972,260	101,969,584	189,941,844	166,325,525	14.20
Personal Property	223,207,304	93,186,239	316,393,543	297,273,287	6.43
Total Unsecured Valuation	340,924,339	220,045,488	560,969,827	505,075,952	11.07
Exemptions :					
Homeowners'	—	116,259	116,259	70,413	65.11
All Other	41,346,809	1,689,315	43,036,124	27,626,717	55.78
Net Unsecured Valuation	299,577,530	218,239,914	517,817,444	477,378,822	8.47
Total Net Secured and Unsecured Valuation	4,729,072,102	3,445,056,194	8,174,128,296	7,838,419,060	4.28
State Assessed					
Land	1,500,330	56,988,761	58,489,091	59,573,899	(1.82)
Improvements	1,231,380	553,372,223	554,603,603	694,134,940	(20.10)
Personal Property	213,538	97,074,522	97,288,060	23,423,197	100.00
Total State Assessed Valuation	2,945,248	707,435,506	710,380,754	777,132,036	(8.59)
Grand Total State and County Assessed Valuation	\$ 4,732,017,350	\$ 4,152,491,700	\$ 8,884,509,050	\$ 8,615,551,096	3.12

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Sierra County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 4,489,909	\$ 129,328,791	\$ 133,818,700	\$ 132,947,939	0.65
Improvements	16,702,644	162,830,582	179,533,226	175,628,663	2.22
Personal Property	241,310	4,648,850	4,890,160	4,544,597	7.60
Total Secured Valuation	21,433,863	296,808,223	318,242,086	313,121,199	1.64
Exemptions :					
Homeowners'	1,336,017	4,545,222	5,881,239	5,840,132	0.70
All Other	884,435	2,967,771	3,852,206	4,242,293	(9.20)
Net Secured Valuation	19,213,411	289,295,230	308,508,641	303,038,774	1.81
Unsecured Roll					
Land	137,992	9,457,036	9,595,028	12,455,895	(22.97)
Improvements	339,652	12,236,066	12,575,718	12,634,991	(0.47)
Personal Property	1,587,191	6,894,506	8,481,697	8,248,407	2.83
Total Unsecured Valuation	2,064,835	28,587,608	30,652,443	33,339,293	(8.06)
Exemptions :					
Homeowners'	—	88,253	88,253	76,372	15.56
All Other	—	21,000	21,000	22,270	(5.70)
Net Unsecured Valuation	2,064,835	28,478,355	30,543,190	33,240,651	(8.11)
Total Net Secured and Unsecured Valuation	21,278,246	317,773,585	339,051,831	336,279,425	0.82
State Assessed					
Land	15,823	27,853,946	27,869,769	27,770,339	0.36
Improvements	11,879	36,400,506	36,412,385	42,363,503	(14.05)
Personal Property	6,800	3,900,289	3,907,089	568,702	100.00
Total State Assessed Valuation	34,502	68,154,741	68,189,243	70,702,544	(3.55)
Grand Total State and County Assessed Valuation	\$ 21,312,748	\$ 385,928,326	\$ 407,241,074	\$ 406,981,969	0.06

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Siskiyou County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 203,186,260	\$ 633,107,221	\$ 836,293,481	\$ 808,140,631	3.48
Improvements	592,812,559	774,541,091	1,367,353,650	1,312,507,879	4.18
Personal Property	23,476,141	68,945,561	92,421,702	71,483,690	29.29
Total Secured Valuation	819,474,960	1,476,593,873	2,296,068,833	2,192,132,200	4.74
Exemptions :					
Homeowners'	30,949,517	43,577,282	74,526,799	75,066,569	(0.72)
All Other	52,111,612	18,098,097	70,209,709	66,860,262	5.01
Net Secured Valuation	736,413,831	1,414,918,494	2,151,332,325	2,050,205,369	4.93
Unsecured Roll					
Land	2,693,912	30,021,852	32,715,764	27,798,746	17.69
Improvements	30,955,498	36,417,004	67,372,502	92,315,408	(27.02)
Personal Property	37,822,862	42,347,634	80,170,496	79,678,588	0.62
Total Unsecured Valuation	71,472,272	108,786,490	180,258,762	199,792,742	(9.78)
Exemptions :					
Homeowners'	—	—	—	156,212	(100.00)
All Other	1,305,952	323,733	1,629,685	1,355,453	20.23
Net Unsecured Valuation	70,166,320	108,462,757	178,629,077	198,281,077	(9.91)
Total Net Secured and Unsecured Valuation	806,580,151	1,523,381,251	2,329,961,402	2,248,486,446	3.62
State Assessed					
Land	2,059,433	25,182,058	27,241,491	30,263,684	(9.99)
Improvements	280,616	173,569,967	173,850,583	207,461,993	(16.20)
Personal Property	535,537	39,340,692	39,876,229	21,385,961	86.46
Total State Assessed Valuation	2,875,586	238,092,717	240,968,303	259,111,638	(7.00)
Grand Total State and County Assessed Valuation	\$ 809,455,737	\$ 1,761,473,968	\$ 2,570,929,705	\$ 2,507,598,084	2.53

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Solano County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 5,515,327,442	\$ 826,481,848	\$ 6,341,809,290	\$ 5,920,805,571	7.11
Improvements	14,198,489,372	846,892,961	15,045,382,333	13,680,648,414	9.98
Personal Property	702,590,660	85,567,548	788,158,208	617,160,303	27.71
Total Secured Valuation	20,416,407,474	1,758,942,357	22,175,349,831	20,218,614,288	9.68
Exemptions :					
Homeowners'	397,594,640	23,828,823	421,423,463	422,296,922	(0.21)
All Other	661,732,421	13,489,261	675,221,682	675,244,783	—
Net Secured Valuation	19,357,080,413	1,721,624,273	21,078,704,686	19,121,072,583	10.24
Unsecured Roll					
Land	37,873,246	3,911,745	41,784,991	36,449,758	14.64
Improvements	59,411,652	4,050,988	63,462,640	62,248,045	1.95
Personal Property	797,489,903	63,427,747	860,917,650	770,402,848	11.75
Total Unsecured Valuation	894,774,801	71,390,480	966,165,281	869,100,651	11.17
Exemptions :					
Homeowners'	319,200	147,000	466,200	487,988	(4.46)
All Other	23,080,810	1,169,902	24,250,712	21,525,886	12.66
Net Unsecured Valuation	871,374,791	70,073,578	941,448,369	847,086,777	11.14
Total Net Secured and Unsecured Valuation	20,228,455,204	1,791,697,851	22,020,153,055	19,968,159,360	10.28
State Assessed					
Land	6,894,749	35,521,375	42,416,124	43,210,276	(1.84)
Improvements	23,229,439	366,176,167	389,405,606	572,027,841	(31.93)
Personal Property	22,319,738	173,553,363	195,873,101	75,200,181	100.00
Total State Assessed Valuation	52,443,926	575,250,905	627,694,831	690,438,298	(9.09)
Grand Total State and County Assessed Valuation	\$ 20,280,899,130	\$ 2,366,948,756	\$ 22,647,847,886	\$ 20,658,597,658	9.63

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Sonoma County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 7,421,209,138	\$ 5,615,817,118	\$ 13,037,026,256	\$ 11,957,882,476	9.02
Improvements	13,724,167,915	7,458,947,060	21,183,114,975	19,096,356,326	10.93
Personal Property	361,735,687	185,305,446	547,041,133	504,607,283	8.41
Total Secured Valuation	21,507,112,740	13,260,069,624	34,767,182,364	31,558,846,085	10.17
Exemptions :					
Homeowners'	415,287,203	212,364,211	627,651,414	620,599,564	1.14
All Other	598,129,640	124,160,060	722,289,700	663,379,605	8.88
Net Secured Valuation	20,493,695,897	12,923,545,353	33,417,241,250	30,274,866,916	10.38
Unsecured Roll					
Land	36,426,994	15,889,033	52,316,027	40,955,473	27.74
Improvements	362,397,916	153,918,634	516,316,550	485,815,352	6.28
Personal Property	823,860,502	383,273,218	1,207,133,720	1,005,122,157	20.10
Total Unsecured Valuation	1,222,685,412	553,080,885	1,775,766,297	1,531,892,982	15.92
Exemptions :					
Homeowners'	23,510	427,733	451,243	474,529	(4.91)
All Other	24,539,048	8,418,365	32,957,413	27,582,484	19.49
Net Unsecured Valuation	1,198,122,854	544,234,787	1,742,357,641	1,503,835,969	15.86
Total Net Secured and Unsecured Valuation	21,691,818,751	13,467,780,140	35,159,598,891	31,778,702,885	10.64
State Assessed					
Land	1,425,622	32,376,079	33,801,701	34,984,868	(3.38)
Improvements	386,759	381,043,387	381,430,146	997,172,105	(61.75)
Personal Property	—	248,928,648	248,928,648	40,263,799	100.00
Total State Assessed Valuation	1,812,381	662,348,114	664,160,495	1,072,420,772	(38.07)
Grand Total State and County Assessed Valuation	\$ 21,693,631,132	\$ 14,130,128,254	\$ 35,823,759,386	\$ 32,851,123,657	9.05

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Stanislaus County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 3,774,463,606	\$ 2,208,347,467	\$ 5,982,811,073	\$ 5,694,218,006	5.07
Improvements	9,660,999,452	3,918,426,283	13,579,425,735	12,644,446,622	7.39
Personal Property	206,032,750	250,100,148	456,132,898	471,343,427	(3.23)
Total Secured Valuation	13,641,495,808	6,376,873,898	20,018,369,706	18,810,008,055	6.42
Exemptions :					
Homeowners'	401,338,165	124,708,682	526,046,847	519,191,214	1.32
All Other	526,115,822	73,238,276	599,354,098	557,746,272	7.46
Net Secured Valuation	12,714,041,821	6,178,926,940	18,892,968,761	17,733,070,569	6.54
Unsecured Roll					
Land	22,858,128	4,768,699	27,626,827	15,970,212	72.99
Improvements	318,475,061	230,359,182	548,834,243	500,695,703	9.61
Personal Property	390,842,983	247,898,457	638,741,440	618,930,570	3.20
Total Unsecured Valuation	732,176,172	483,026,338	1,215,202,510	1,135,596,485	7.01
Exemptions :					
Homeowners'	—	231,000	231,000	189,000	22.22
All Other	8,324,968	250,657	8,575,625	9,303,644	(7.83)
Net Unsecured Valuation	723,851,204	482,544,681	1,206,395,885	1,126,103,841	7.13
Total Net Secured and Unsecured Valuation	13,437,893,025	6,661,471,621	20,099,364,646	18,859,174,410	6.58
State Assessed					
Land	7,421,401	30,318,820	37,740,221	38,775,198	(2.67)
Improvements	1,661,860	176,422,090	178,083,950	372,284,935	(52.16)
Personal Property	754,964	159,849,099	160,604,063	11,530,508	100.00
Total State Assessed Valuation	9,838,225	366,590,009	376,428,234	422,590,641	(10.92)
Grand Total State and County Assessed Valuation	\$ 13,447,731,250	\$ 7,028,061,630	\$ 20,475,792,880	\$ 19,281,765,051	6.19

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Sutter County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 421,713,207	\$ 1,109,558,592	\$ 1,531,271,799	\$ 1,471,522,355	4.06
Improvements	1,132,405,827	1,290,321,321	2,422,727,148	2,334,218,973	3.79
Personal Property	68,092,904	99,522,834	167,615,738	114,961,958	45.80
Total Secured Valuation	1,622,211,938	2,499,402,747	4,121,614,685	3,920,703,286	5.12
Exemptions :					
Homeowners'	43,328,011	56,632,152	99,960,163	99,546,592	0.42
All Other	73,141,059	31,925,185	105,066,244	97,138,518	8.16
Net Secured Valuation	1,505,742,868	2,410,845,410	3,916,588,278	3,724,018,176	5.17
Unsecured Roll					
Land	6,908,822	1,768,741	8,677,563	6,991,330	24.12
Improvements	134,400,093	19,821,893	154,221,986	192,505,496	(19.89)
Personal Property	87,628,823	140,015,141	227,643,964	164,353,630	38.51
Total Unsecured Valuation	228,937,738	161,605,775	390,543,513	363,850,456	7.34
Exemptions :					
Homeowners'	—	57,946	57,946	78,080	(25.79)
All Other	2,967,244	2,773,065	5,740,309	5,756,650	(0.28)
Net Unsecured Valuation	225,970,494	158,774,764	384,745,258	358,015,726	7.47
Total Net Secured and Unsecured Valuation	1,731,713,362	2,569,620,174	4,301,333,536	4,082,033,902	5.37
State Assessed					
Land	790,205	7,281,907	8,072,112	7,043,086	14.61
Improvements	196,597	107,061,293	107,257,890	156,943,450	(31.66)
Personal Property	96,929	43,631,777	43,728,706	10,635,672	100.00
Total State Assessed Valuation	1,083,731	157,974,977	159,058,708	174,622,208	(8.91)
Grand Total State and County Assessed Valuation	\$ 1,732,797,093	\$ 2,727,595,151	\$ 4,460,392,244	\$ 4,256,656,110	4.79

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Tehama County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 161,106,681	\$ 667,399,939	\$ 828,506,620	\$ 806,052,999	2.79
Improvements	506,435,375	1,154,845,431	1,661,280,806	1,596,085,300	4.08
Personal Property	20,038,237	52,660,953	72,699,190	71,256,239	2.03
Total Secured Valuation	687,580,293	1,874,906,323	2,562,486,616	2,473,394,538	3.60
Exemptions :					
Homeowners'	23,743,168	63,633,683	87,376,851	86,706,465	0.77
All Other	43,589,763	11,668,401	55,258,164	52,890,541	4.48
Net Secured Valuation	620,247,362	1,799,604,239	2,419,851,601	2,333,797,532	3.69
Unsecured Roll					
Land	1,460,645	2,725,061	4,185,706	4,101,113	2.06
Improvements	12,274,721	17,267,777	29,542,498	27,704,813	6.63
Personal Property	30,465,362	29,046,216	59,511,578	56,878,855	4.63
Total Unsecured Valuation	44,200,728	49,039,054	93,239,782	88,684,781	5.14
Exemptions :					
Homeowners'	1,518	144,565	146,083	125,895	16.04
All Other	948,470	607,122	1,555,592	1,167,505	33.24
Net Unsecured Valuation	43,250,740	48,287,367	91,538,107	87,391,381	4.75
Total Net Secured and Unsecured Valuation	663,498,102	1,847,891,606	2,511,389,708	2,421,188,913	3.73
State Assessed					
Land	1,387,576	8,652,545	10,040,121	11,315,290	(11.27)
Improvements	93,417	146,828,892	146,922,309	198,740,420	(26.07)
Personal Property	62,561	33,725,678	33,788,239	6,287,552	100.00
Total State Assessed Valuation	1,543,554	189,207,115	190,750,669	216,343,262	(11.83)
Grand Total State and County Assessed Valuation	\$ 665,041,656	\$ 2,037,098,721	\$ 2,702,140,377	\$ 2,637,532,175	2.45

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Trinity County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ —	\$ 310,079,933	\$ 310,079,933	\$ 312,610,570	(0.81)
Improvements	—	328,862,181	328,862,181	335,319,983	(1.93)
Personal Property	—	5,886,742	5,886,742	5,944,675	(0.97)
Total Secured Valuation	—	644,828,856	644,828,856	653,875,228	(1.38)
Exemptions :					
Homeowners'	—	—	—	21,057,407	(100.00)
All Other	—	22,597,717	22,597,717	6,492,664	100.00
Net Secured Valuation	—	622,231,139	622,231,139	626,325,157	(0.65)
Unsecured Roll					
Land	—	2,257,339	2,257,339	2,257,339	—
Improvements	—	7,117,980	7,117,980	7,117,930	—
Personal Property	—	24,323,271	24,323,271	24,218,093	0.43
Total Unsecured Valuation	—	33,698,590	33,698,590	33,593,362	0.31
Exemptions :					
Homeowners'	—	—	—	112,957	(100.00)
All Other	—	1,022,309	1,022,309	804,174	27.13
Net Unsecured Valuation	—	32,676,281	32,676,281	32,676,231	—
Total Net Secured and Unsecured Valuation	—	654,907,420	654,907,420	659,001,388	(0.62)
State Assessed					
Land	—	1,334,848	1,334,848	1,334,848	—
Improvements	—	23,667,142	23,667,142	28,527,078	(17.04)
Personal Property	—	5,605,106	5,605,106	3,449,252	62.50
Total State Assessed Valuation	—	30,607,096	30,607,096	33,311,178	(8.12)
Grand Total State and County Assessed Valuation	\$ —	\$ 685,514,516	\$ 685,514,516	\$ 692,312,566	(0.98)

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Tulare County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 2,156,815,504	\$ 2,104,797,489	\$ 4,261,612,993	\$ 4,057,090,562	5.04
Improvements	5,914,701,616	4,128,098,026	10,042,799,642	9,517,510,713	5.52
Personal Property	178,168,819	238,030,987	416,199,806	396,963,488	4.85
Total Secured Valuation	8,249,685,939	6,470,926,502	14,720,612,441	13,971,564,763	5.36
Exemptions :					
Homeowners'	230,268,179	136,238,653	366,506,832	372,668,154	(1.65)
All Other	205,569,991	59,021,870	264,591,861	249,766,596	5.94
Net Secured Valuation	7,813,847,769	6,275,665,979	14,089,513,748	13,349,130,013	5.55
Unsecured Roll					
Land	1,953,216	1,163,477	3,116,693	3,011,842	3.48
Improvements	175,807,750	103,390,377	279,198,127	255,846,572	9.13
Personal Property	334,551,514	202,563,078	537,114,592	519,689,841	3.35
Total Unsecured Valuation	512,312,480	307,116,932	819,429,412	778,548,255	5.25
Exemptions :					
Homeowners'	7,000	21,000	28,000	28,000	—
All Other	10,129,356	5,156,077	15,285,433	15,597,314	(2.00)
Net Unsecured Valuation	502,176,124	301,939,855	804,115,979	762,922,941	5.40
Total Net Secured and Unsecured Valuation	8,316,023,893	6,577,605,834	14,893,629,727	14,112,052,954	5.54
State Assessed					
Land	10,866,306	27,308,907	38,175,213	37,374,599	2.14
Improvements	472,713	384,420,694	384,893,407	547,961,198	(29.76)
Personal Property	192,470	112,017,885	112,210,355	25,173,681	100.00
Total State Assessed Valuation	11,531,489	523,747,486	535,278,975	610,509,478	(12.32)
Grand Total State and County Assessed Valuation	\$ 8,327,555,382	\$ 7,101,353,320	\$ 15,428,908,702	\$ 14,722,562,432	4.80

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Tuolumne County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 99,743,497	\$ 1,113,461,317	\$ 1,213,204,814	\$ 1,167,170,682	3.94
Improvements	190,092,206	2,076,014,100	2,266,106,306	2,157,492,376	5.03
Personal Property	20,369,907	68,502,945	88,872,852	91,307,125	(2.67)
Total Secured Valuation	310,205,610	3,257,978,362	3,568,183,972	3,415,970,183	4.46
Exemptions :					
Homeowners'	5,058,200	81,986,020	87,044,220	84,428,489	3.10
All Other	28,811,360	51,982,009	80,793,369	75,792,877	6.60
Net Secured Valuation	276,336,050	3,124,010,333	3,400,346,383	3,255,748,817	4.44
Unsecured Roll					
Land	80,166	8,186,913	8,267,079	8,006,260	3.26
Improvements	4,885,371	16,076,820	20,962,191	20,136,772	4.10
Personal Property	15,429,587	77,913,100	93,342,687	90,652,291	2.97
Total Unsecured Valuation	20,395,124	102,176,833	122,571,957	118,795,323	3.18
Exemptions :					
Homeowners'	28,000	—	28,000	28,000	—
All Other	9,211	893,336	902,547	951,748	(5.17)
Net Unsecured Valuation	20,357,913	101,283,497	121,641,410	117,815,575	3.25
Total Net Secured and Unsecured Valuation	296,693,963	3,225,293,830	3,521,987,793	3,373,564,392	4.40
State Assessed					
Land	26,298	6,350,935	6,377,233	6,279,988	1.55
Improvements	2,262	80,831,911	80,834,173	120,361,100	(32.84)
Personal Property	5,093	21,260,145	21,265,238	1,426,415	100.00
Total State Assessed Valuation	33,653	108,442,991	108,476,644	128,067,503	(15.30)
Grand Total State and County Assessed Valuation	\$ 296,727,616	\$ 3,333,736,821	\$ 3,630,464,437	\$ 3,501,631,895	3.68

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Ventura County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 16,653,189,912	\$ 5,193,176,202	\$ 21,846,366,114	\$ 19,758,205,947	10.57
Improvements	26,873,462,090	4,441,478,287	31,314,940,377	28,629,344,491	9.38
Personal Property	741,091,467	75,643,891	816,735,358	724,874,208	12.67
Total Secured Valuation	44,267,743,469	9,710,298,380	53,978,041,849	49,112,424,646	9.91
Exemptions :					
Homeowners'	797,522,484	118,283,824	915,806,308	899,652,937	1.80
All Other	781,038,879	114,501,627	895,540,506	863,786,678	3.68
Net Secured Valuation	42,689,182,106	9,477,512,929	52,166,695,035	47,348,985,031	10.17
Unsecured Roll					
Land	172,260,587	23,771,444	196,032,031	162,235,008	20.83
Improvements	1,001,346,638	196,488,236	1,197,834,874	1,078,729,419	11.04
Personal Property	1,576,837,192	207,908,575	1,784,745,767	1,660,634,842	7.47
Total Unsecured Valuation	2,750,444,417	428,168,255	3,178,612,672	2,901,599,269	9.55
Exemptions :					
Homeowners'	1,064,900	697,600	1,762,500	1,550,800	13.65
All Other	239,055,789	11,865,890	250,921,679	234,727,528	6.90
Net Unsecured Valuation	2,510,323,728	415,604,765	2,925,928,493	2,665,320,941	9.78
Total Net Secured and Unsecured Valuation	45,199,505,834	9,893,117,694	55,092,623,528	50,014,305,972	10.15
State Assessed					
Land	18,940,420	165,500,347	184,440,767	182,339,546	1.15
Improvements	1,409,552	738,273,478	739,683,030	922,478,347	(19.82)
Personal Property	865,917	207,399,369	208,265,286	137,691,100	51.26
Total State Assessed Valuation	21,215,889	1,111,173,194	1,132,389,083	1,242,508,993	(8.86)
Grand Total State and County Assessed Valuation	\$ 45,220,721,723	\$ 11,004,290,888	\$ 56,225,012,611	\$ 51,256,814,965	9.69

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)
Detailed Statement of Assessed Valuation
Yolo County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 2,347,318,641	\$ 893,847,359	\$ 3,241,166,000	\$ 3,004,098,516	7.89
Improvements	5,535,034,528	724,675,032	6,259,709,560	5,664,263,087	10.51
Personal Property	108,925,525	54,869,015	163,794,540	143,246,731	14.34
Total Secured Valuation	7,991,278,694	1,673,391,406	9,664,670,100	8,811,608,334	9.68
Exemptions :					
Homeowners'	164,417,347	21,563,895	185,981,242	181,547,112	2.44
All Other	195,989,265	11,741,447	207,730,712	218,698,718	(5.02)
Net Secured Valuation	7,630,872,082	1,640,086,064	9,270,958,146	8,411,362,504	10.22
Unsecured Roll					
Land	15,249,741	10,075,052	25,324,793	27,694,897	(8.56)
Improvements	252,586,380	52,191,399	304,777,779	274,299,778	11.11
Personal Property	319,701,092	117,155,007	436,856,099	411,142,520	6.25
Total Unsecured Valuation	587,537,213	179,421,458	766,958,671	713,137,195	7.55
Exemptions :					
Homeowners'	98,000	143,230	241,230	244,864	(1.48)
All Other	42,385,064	11,646,778	54,031,842	65,614,741	(17.65)
Net Unsecured Valuation	545,054,149	167,631,450	712,685,599	647,277,590	10.11
Total Net Secured and Unsecured Valuation	8,175,926,231	1,807,717,514	9,983,643,745	9,058,640,094	10.21
State Assessed					
Land	9,444,449	32,806,562	42,251,011	45,994,160	(8.14)
Improvements	1,046,579	322,771,439	323,818,018	376,152,673	(13.91)
Personal Property	507,478	138,186,493	138,693,971	77,789,710	78.29
Total State Assessed Valuation	10,998,506	493,764,494	504,763,000	499,936,543	0.97
Grand Total State and County Assessed Valuation	\$ 8,186,924,737	\$ 2,301,482,008	\$ 10,488,406,745	\$ 9,558,576,637	9.73

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

Yuba County

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 117,159,747	\$ 666,132,155	\$ 783,291,902	\$ 757,302,404	3.43
Improvements	362,028,465	883,576,312	1,245,604,777	1,237,114,094	0.69
Personal Property	18,543,784	98,478,032	117,021,816	75,895,221	54.19
Total Secured Valuation	497,731,996	1,648,186,499	2,145,918,495	2,070,311,719	3.65
Exemptions :					
Homeowners'	14,813,400	47,740,449	62,553,849	62,680,305	(0.20)
All Other	51,689,254	26,940,655	78,629,909	74,930,132	4.94
Net Secured Valuation	431,229,342	1,573,505,395	2,004,734,737	1,932,701,282	3.73
Unsecured Roll					
Land	1,831,888	6,677,511	8,509,399	7,883,655	7.94
Improvements	39,476,266	39,233,612	78,709,878	69,647,263	13.01
Personal Property	46,914,677	63,201,332	110,116,009	106,954,638	2.96
Total Unsecured Valuation	88,222,831	109,112,455	197,335,286	184,485,556	6.97
Exemptions :					
Homeowners'	—	68,594	68,594	54,484	25.90
All Other	36,102,804	1,486,434	37,589,238	33,540,952	12.07
Net Unsecured Valuation	52,120,027	107,557,427	159,677,454	150,890,120	5.82
Total Net Secured and Unsecured Valuation	483,349,369	1,681,062,822	2,164,412,191	2,083,591,402	3.88
State Assessed					
Land	1,421,543	11,087,510	12,509,053	12,463,966	0.36
Improvements	293,688	154,664,118	154,957,806	220,238,211	(29.64)
Personal Property	167,307	35,441,075	35,608,382	5,021,508	100.00
Total State Assessed Valuation	1,882,538	201,192,703	203,075,241	237,723,685	(14.58)
Grand Total State and County Assessed Valuation	\$ 485,231,907	\$ 1,882,255,525	\$ 2,367,487,432	\$ 2,321,315,087	1.99

Assessed Valuation Annual Report — Fiscal Year 2000-01 — (continued)

Detailed Statement of Assessed Valuation

State Total

Class of Property	Incorporated Area Within County	Unincorporated Area Within County	2000-01 Total Assessed Valuation	1999-00 Total Assessed Valuation	Percentage Increase (Decrease) Over Prior Year
Secured Roll					
Land	\$ 711,858,138,427	\$ 187,989,660,808	\$ 899,847,799,235	\$ 826,197,457,410	8.91
Improvements	1,019,267,387,694	241,673,399,906	1,260,940,787,600	1,166,230,232,001	8.12
Personal Property	27,310,915,597	6,471,861,135	33,782,776,732	33,412,591,597	1.11
Total Secured Valuation	1,758,436,441,718	436,134,921,849	2,194,571,363,567	2,025,840,281,008	8.33
Exemptions :					
Homeowners'	28,341,902,870	8,013,869,709	36,355,772,579	36,181,528,674	0.48
All Other	49,462,440,480	7,153,103,898	56,615,544,378	53,113,581,511	6.59
Net Secured Valuation	1,680,632,098,368	420,967,948,242	2,101,600,046,610	1,936,545,170,823	8.52
Unsecured Roll					
Land	2,990,736,849	1,202,865,622	4,193,602,471	3,894,390,868	7.68
Improvements	41,880,332,059	8,238,492,565	50,118,824,624	46,750,593,715	7.20
Personal Property	90,363,700,058	15,958,785,640	106,322,485,698	98,419,888,333	8.03
Total Unsecured Valuation	135,234,768,966	25,400,143,827	160,634,912,793	149,064,872,916	7.76
Exemptions :					
Homeowners'	11,207,635	7,896,032	19,103,667	17,608,046	8.49
All Other	4,641,859,838	1,675,723,570	6,317,583,408	5,791,183,061	9.09
Net Unsecured Valuation	130,581,701,493	23,716,524,225	154,298,225,718	143,256,081,809	7.71
Total Net Secured and Unsecured Valuation	1,811,213,799,861	444,684,472,467	2,255,898,272,328	2,079,801,252,632	8.47
State Assessed					
Land	1,348,632,750	6,469,972,262	7,818,605,012	7,781,612,694	0.48
Improvements	1,778,559,263	38,159,421,397	39,937,980,660	54,585,383,840	(26.83)
Personal Property	874,590,985	14,401,707,250	15,276,298,235	6,044,092,665	100.00
Total State Assessed Valuation	4,001,782,998	59,031,100,909	63,032,883,907	68,411,089,199	(7.86)
Grand Total State and County Assessed Valuation	\$ 1,815,215,582,859	\$ 503,715,573,376	\$ 2,318,931,156,235	\$ 2,148,212,341,831	7.95

Supplemental Information

Appendix A: Constitution and Statute Excerpts

State Controller's Office Publication List

Acknowledgements

Constitution and Statute Excerpts

CALIFORNIA CONSTITUTIONAL PROVISIONS

Taxation of Public Utilities

Article 13, Section 19 (in part)

The Board [California State Board of Equalization] shall annually assess:

(1) pipelines, flumes, canals, ditches, and aqueducts lying within 2 or more counties and

(2) property, except franchises, owned or used by regulated railway, telegraph or telephone companies, car companies operating on railways in the State, and companies transmitting or selling gas or electricity. This property shall be subject to taxation to the same extent and in the same manner as other property.

REVENUE AND TAXATION CODE

Unsecured Property

Section 134

“Unsecured property” is property:

(a) The taxes on which are not a lien on real property sufficient, in the opinion of the assessor, to secure payment of the taxes.¹

(b) The taxes on which were secured by real property on the lien date and which property was later acquired by the United States, the state or by any county, city, school district or other public entity and the taxes required to be transferred to the unsecured roll pursuant to Article 5 (commencing with Section 5081) of Chapter 4 of Part 9.²

Assessed Value and Tax Rate Defined

Section 135

(a) “Assessed value” shall mean 25 percent of full value to and including the 1980-81 fiscal year, and shall mean 100 percent of full value for the 1981-82 fiscal year and fiscal years thereafter.

(b) “Tax rate” shall mean a rate based on a 25 percent assessment ratio and expressed as dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed valuation to and including the 1980-81 fiscal year, and shall mean a rate expressed as a percentage of full value for the 1981-82 fiscal year and fiscal years thereafter.

¹ Unsecured property generally includes personal movable property, such as boats and airplanes, for which a lien for taxes is not as secure as is a lien on land and structures.

² Property thus acquired becomes exempt from taxation as of the purchase date. Unpaid property taxes are transferred to the unsecured roll.

(c) Whenever this code requires comparison of assessed values, tax rates or property tax revenues for different years, the assessment ratios and tax rates shall be adjusted as necessary so that the comparisons are made on the same basis and the same amount of tax revenues would be produced or the same relative value of an exemption or subvention will be realized regardless of the method of expressing tax rates or the assessment ratio utilized.

(d) For purposes of expressing tax rates on the same basis, a tax rate based on a 25 percent assessment ratio and expressed in dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed value may be multiplied by a conversion factor of twenty-five hundredths of 1 percent to determine a rate comparable to a rate expressed as a percentage of full value; and, a rate expressed as a percentage of full value may be multiplied by a factor of 400 to determine a rate comparable to a rate expressed in dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed value and based on a 25 percent assessment ratio.

Exemption of Business Inventories

Section 219

For the 1980-81 fiscal year and fiscal years thereafter, business inventories are exempt from taxation and the assessor shall not assess business inventories.

Assessed Value

Section 401

Every assessor shall assess all property subject to general property taxation at its full value.

Escaped Property

Section 531

If any property belonging on the local roll has escaped assessment, the assessor shall assess the property on discovery at its value on the lien date for the year for which it escaped assessment. It shall be subject to the tax rate in effect in the year of its escape except as provided in Section 2905 of this code.

Property shall be deemed to have escaped assessment when its owner fails to file a property statement pursuant to the provisions of Section 441, to the extent that this failure results in no assessment or an assessment at a valuation lower than would have been obtained had the property been properly reported. Escape assessments made as the result of an owner's failure to file a property statement as herein provided shall be subject to the penalty and interest imposed by Sections 463 and 506, respectively. This paragraph shall not constitute a limitation on any other provision of this article.

Escaped Real Property

Section 531.2

(a) When the property is real property which subsequent to July 1 of the year of escape for purposes of this article, or subsequent to July 1 of the year in which the property should have been lawfully assessed, for purposes of Article 3 (commencing with Section 501), but prior to the date of that assessment and the showing thereof on the secured roll, with the date of entry

specified thereon, has (1) been transferred or conveyed to a bona fide purchaser for value, or (2) become subject to a lien of a bona fide encumbrance for value, the escape assessment pursuant to either of these articles shall not create or impose a lien or charge on that real property, but shall be entered on the unsecured roll in the name of the person who would have been the assessee in the year in which it escaped assessment and shall thereafter be treated and collected like other taxes on that roll. The tax rate applicable shall be the secured tax rate of the year in which the property escaped assessment.

(b) If the real property escaped assessment as a result of an unrecorded change in ownership or change in control for which a change in ownership statement required by Section 480, 480.1, or 480.2, or a preliminary change in ownership report, pursuant to Section 480.3, is not filed, the assessor shall appraise the property as of the date of transfer and enroll the difference in taxable value for each of the subsequent years on the secured roll, with the date of entry specified thereon. However, if prior to the date of the assessment the property has (1) been transferred or conveyed to a bona fide purchaser for value, or (2) become subject to a lien of a bona fide encumbrance for value, the escape assessment pursuant to this paragraph shall not create or impose a lien or charge on that real property, but shall be entered on the unsecured roll in the name of the person who would have been the assessee in the year in which it escaped assessment and shall thereafter be treated and collected like other taxes on that roll. The tax rate applicable shall be the secured rate of the year in which the property escaped assessment. "Assessment year" means the period defined in Section 118.

In the event of a failure to file a change in ownership statement required by Section 480, 480.1, or 480.2, or a preliminary change in ownership report, pursuant to Section 480.3, the interest provided in Section 506 may, by the order of the board of supervisors, be added.

(c) (1) Taxes resulting from escape assessments shall be prorated pursuant to paragraphs (2) to (5), inclusive, only if the board of supervisors of a county has adopted a resolution specifying that taxes shall be prorated pursuant to this subdivision.

(2) When real property has been transferred or conveyed to a bona fide purchaser for value subsequent to July 1 of the year of escape for purposes of this article, or subsequent to July 1 of the year in which the property should have been lawfully assessed, for purposes of Article 3 (commencing with Section 501), taxes resulting from escape assessments pursuant to this section shall be prorated between the following:

(A) The person who would have been the assessee if the change in ownership had not occurred.

(B) The person who purchased the property.

(3) If the real property has been transferred or conveyed to a bona fide purchaser for value more than once during the year of escape or assessment, each owner of record during that period shall be liable for a pro rata share of taxes based on the length of time during that period each bona fide purchaser was the record owner of the real property.

(4) When the assessor has identified the fact and amount of the escape assessment, the assessor shall identify the owners of record during the year of escape or assessment and the dates of ownership for each owner.

(5) The auditor shall compute the respective prorated shares of taxes for each owner of record. The share of taxes of the current owner of the real property shall be placed on the secured roll as a lien on the parcel for which the escaped assessment was discovered. The share of taxes of any previous owner during the year of escape or assessment shall be entered on the unsecured roll.

Escaped Property, Business Inventory Exemption

Section 531.5

If a business inventories exemption has been incorrectly allowed because of erroneous or incorrect information submitted by the taxpayer or his agent misclassifying as business inventories property not includible in “business inventories,” as that term is defined in Section 129, an escape assessment in the amount of the exemption shall be made on discovery of the error. Interest shall be added to the assessment in the amount and manner provided by Section 506. If the exemption was incorrectly allowed because of erroneous or incorrect information submitted by the taxpayer or his agent with knowledge that such information was erroneous or incorrect, the penalty provided in Section 504 shall be added to the assessment.

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